

# **Transportation Planning Agencies Financial Transactions Report Instructions**



**California State Controller's Office**

**Local Government Programs and Services Division  
Local Government Reporting Section**

# Transportation Planning Agencies Financial Transactions Report Instructions

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# Transportation Planning Agencies Financial Transactions Report Instructions

## \*\*\* Special COVID-19 Instructions For FTR Reporting \*\*\*

### Overview

The State Controller's Office would like to capture COVID-19 revenues and expenditures/expenses in the interest of transparency as well as in support of decision-makers. All sources and uses of COVID-19 relief funds received by transportation planning agencies should be separately reported on their respective Financial Transactions Report (FTR). Given the unexpected complexity of so many funding resources, we ask that you separately identify all sources and uses of COVID-19 relief to the best of your ability. The amounts should match what you are reporting in your Comprehensive Annual Financial Report (CAFR) for the fiscal year. Examples of funding sources include the *Coronavirus Relief Fund* (CARES Act Title V; Sec 5001), *COVID-19 Federal Disaster Assistance*, *State Allocations for Direct Disaster Response Operations* related to COVID-19, and other COVID-19 grants or programs.

### Specific Instructions

**COVID-19 Revenues and Expenditures/Expenses:** COVID-19 recognized revenues and expenditures/expenses related to COVID-19 emergency relief should be included in "Other" revenues and "Other" expenditures/expenses in the appropriate **Statement of Revenues, Expenditures and Changes in Fund Balance** or **Statement of Revenues, Expenses, and Change in Net Position**. These include Form 04 for governmental funds, Form 06 for proprietary funds, and, if applicable, Forms 25 or 27 for Service Authority for Freeway Emergencies (SAFE). COVID-19 expenditures/expenses should not be reported as extraordinary or special items. Report amounts as reflected on the CAFR and provide a footnote referencing the fund nature, the source or program, and how much is applicable to COVID-19 relief. For example: "*Governmental funds (SAFE): COVID-19 Public Transportation Research Demonstration Grant Program – Revenues \$800,000; Expenditures \$1,659,000*". Reports submitted to the agencies providing the relief may be used to support the footnote.

# Transportation Planning Agencies Financial Transactions Report Instructions

## Introduction:

The purpose of the *Transportation Planning Agencies Financial Transactions Report* to the California State Controller is to provide financial data to the California State Legislature and other interested parties about transportation planning agencies, boards, and commissions and their activities on as uniform a basis as possible. The data compiled from this financial report are published in an “open data” platform on the California State Controller's website at [www.bythenumbers.sco.ca.gov](http://www.bythenumbers.sco.ca.gov) for use by the State Legislature, districts, and the public. This report is meant to complement the information reported in the California State Controller's *Transit Operators Financial Transactions Report*.

Pursuant to Public Utilities Code Section 99406 and California Code of Regulations (CCR) Section 6660, the California State Controller developed the *Transportation Planning Agencies Financial Transactions Report*. This annual report is required to be filed by all transportation planning agencies who are governed by the regulations of the Transportation Development Act (TDA).

Prior to the enactment of Senate Bill 498, most transportation planning agencies were required by statute or administrative code to submit reports of their financial transactions to the California State Controller and the California Department of Transportation. Two separate reports are no longer necessary because that information is now collected in the *Transportation Planning Agencies Financial Transactions Report*.

# Transportation Planning Agencies Financial Transactions Report Instructions

## Filing Instructions:

General reporting instructions, electronic report format instructions, paper reporting forms, and applicable California laws and regulations related to the reporting requirements for preparing the *Transportation Planning Agencies Financial Transactions Report* are available on the California State Controller's website at [www.sco.ca.gov](http://www.sco.ca.gov).

## Who Must File:

All transportation planning agencies who are governed by the regulations of the TDA funding activities must annually file the *Transportation Planning Agencies Financial Transactions Report* as required by Public Utilities Code Section 99406 and Government Code Section 12463.1, and as detailed in California Code of Regulations Section 6660.

## What to File:

The following forms must be submitted:

- **All agencies must complete the following forms:**
  - Cover Page form
  - General Information form
  - Local Transportation Fund – Statement of Changes in Fiduciary Net Position form
  - Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances form
  - Fiduciary Funds – Statement of Changes in Fiduciary Net Position form
  - Proprietary Funds – Statement of Revenues, Expenses, and Change in Fund Net Position form
  - Local Transportation Fund – Statement of Fiduciary Net Position form
  - Balance Sheet – Governmental Funds form
  - Statement of Fiduciary Net Position – Fiduciary Funds form
  - Statement of Net Position – Proprietary Funds form
  - Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds form
  - Local Transportation Fund Statement of Apportionments by Areas of Apportionment form
  - Statement of Allocations and Purposes – Local Transportation Fund (LTF) forms
  - Statement of Expenditures and Purposes – Local Transportation Fund (LTF) forms
  - Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) forms
  - Appropriations Limit Information form

## Transportation Planning Agencies Financial Transactions Report Instructions

### Filing Instructions (continued):

- **Agencies with financial activities involving long-term debt, local sales taxes, or Service Authority for Freeway Emergencies, appropriations limits, or parcel tax must also complete the following forms:**
  - Long-Term Debt form
  - Local Sales Tax Expenditures by Purpose form
  - Service Authority for Freeway Emergencies – Statement of Revenues, Expenditures, and Change in Fund Balance form
  - Service Authority for Freeway Emergencies – Balance Sheet form
  - Service Authority for Freeway Emergencies – Statement of Revenues, Expenses, and Change in Fund Net Position form
  - Service Authority for Freeway Emergencies – Statement of Net Position
  - Parcel Tax form

Although the financial transactions report can be submitted as an electronic report online, the signed **Cover Page** form of the report must be mailed in paper form to complete the filing requirements.

#### Audit Reports:

Although the *Transportation Planning Agencies Financial Transactions Report* is not required to be audited, it is desirable for an agency to have its audit completed for use in preparing this financial report.

#### When to File:

Per Government Code section 53891(a), the financial transactions report is due within seven months after the close of the entity's fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if these data are available. There is no statutory authority to grant extensions for filing this report.

#### How to File:

The financial transactions report must be filed by the statutory deadline via the online process, U.S. Mail, or Express Mail.

#### Online Process

The electronic report can be filed online on the California State Controller's website. The instructions for the online process are available in the alert package and on the California State Controller's website. **Note:** The signed **Cover Page** form must be mailed to the California State Controller's Office to complete filing requirements.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Filing Instructions (continued):

#### By U.S. Mail:

California State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section –  
**Transportation Planning Agencies Unit**  
P.O. Box 942850  
Sacramento, CA 94250-5875

#### By Express Mail:

California State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section –  
**Transportation Planning Agencies Unit**  
3301 C Street, Suite 700  
Sacramento, CA 95816

#### Electronic Reporting Program

An alert letter will be mailed to each entity containing instructions for preparing the *Transportation Planning Agencies Financial Transactions Report*. The automated reporting instructions provide a step-by-step guide through the electronic reporting process and electronic transmission of the completed report.

#### Paper Reports

For entities preparing a paper report, you can contact our support desk at (916) 322-9672 to request that forms and instructions be mailed to you.

#### Report Assistance

The answers to commonly asked questions can be found in these instructions. If an agency needs additional assistance, contact the appropriate state agency as follows:

Questions on the financial transactions report should be directed to the California State Controller's Office at (916) 322-9672, or for the hearing impaired TDD only at (916) 323-4991.

Questions about the Transportation Development Act should be directed to the California Department of Transportation at (916) 657-3863.



## **Transportation Planning Agencies Financial Transactions Report Instructions**

### **Reporting Requirements:**

#### **Required Report Format:**

##### **Report Whole Amounts**

Eliminate the cents for amounts by rounding to the nearest dollar.

##### **Unused Paper Forms**

If preparing a paper report, file only the forms used to complete your report.

##### **Negative Amounts**

If preparing a paper report, use parentheses, “( )”, to indicate a reduction or negative amount on a line item.

##### **Required versus Optional Forms**

In order to prepare a complete report for the agency, all forms must be completed if applicable to the agency's activities. The reporting forms are organized in the order in which they should be completed. When submitting a paper report, file only the completed forms.

##### **Prohibited Characters**

Do not use an apostrophe ( ' ) in any field of the report. Do not use all caps (e.g., ALL CAPS) in a description unless inputting an acronym or initials. Use Initial Caps (e.g., Initial Caps) for all text fields such as names, addresses, and descriptions.

# Transportation Planning Agencies Financial Transactions Report Instructions

## General Instructions:

### Accounting System

This report is based on the accounting principles as promulgated by the Governmental Accounting Standards Board (GASB). Information on governmental accounting can be found in the Governmental Finance Officers Association (GFOA) publication, 2001 *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR). The financial statements that comprise this report do not necessarily conform to GASB standards but are intended to provide a uniform and comprehensive summary of the results of operations of the transportation planning agencies.

The reporting forms provided encompass the diversity of accounting practices and financial reporting used by transportation planning agencies. There is no prescribed uniform system of accounts for transportation planning agencies. Therefore, each agency must prepare this report using the fund types and account groups from which it prepares its annual financial statements. Thus an agency that utilizes proprietary or enterprise fund accounting should also report those transactions using the **Proprietary Funds – Statement of Revenues, Expenses, and Change in Fund Net Position** and **Statement of Net Position – Proprietary Funds** forms. Complete only the forms and columns that are relevant to the accounting basis used by your agency.

For the purposes of this report, the Local Transportation Fund (LTF) and State Transit Assistance Fund (STAF) must be reported separately on the **Fiduciary Funds – Statement of Changes in Fiduciary Net Position** and **Statement of Fiduciary Net Position – Fiduciary Funds** forms. Although many agencies account for these funds in special revenue funds, all agencies must report their LTF and STAF funds as a fiduciary fund type.

### Fund Descriptions:

**General Fund** – The primary operating fund of the local agency, the general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

**Special Revenue Funds** – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Debt Service Funds** – Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years should also be reported in debt service funds.

**Capital Projects Funds** – Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

## Transportation Planning Agencies Financial Transactions Report Instructions

### General Instructions (continued):

**Enterprise Funds** – Enterprise funds *may* be used to report any activity for which a fee is charged to external users for goods or services. Activities are *required* to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's *principal revenue sources*.

- a. The activity is financed with debt that is to be repaid solely with the net revenues and charges of the activity, or
- b. Laws and regulations require that costs be recovered by revenues of the activity, or
- c. The pricing policies of the activity are designed to fully recover all costs.

### Definition of Terms

The **Local Transportation Fund Statement of Apportionments** and the statements of allocations, expenditures, and purposes for the LTF and the STAF are concerned with the amounts apportioned, allocated, and expended by the action of the transportation planning agency. These forms identify the purposes of the allocations or expenditures to the various LTF or STAF claimants. The TDA defines the most important terms and is with one exception, the source for the following definitions.

**Allocation** – The amounts specified in an allocation instruction by the transportation planning agency authorizing the county auditor to set funds aside or make payments to a claimant. An allocation from final allocation instructions is reported on the **Statement of Allocations and Purposes – Local Transportation Fund – Summary of Claimants** form under the category "Allocations".

Refer to Public Utilities Code sections 99230, 99235, 99313, and 99314 and California Code of Regulations sections 6618, 6659, 6714, and 6753 for more detailed information.

**Apportionment** – The amounts of the area apportionments from the LTF as determined by the transportation planning agency and reported to the various claimants pursuant to CCR Section 6644. Apportionment can be defined as the statutorily mandated division of LTF by population to areas within a county. Apportionments are reported on the **Local Transportation Fund Statement of Apportionments by Areas of Apportionment** form.

Refer to Public Utilities Code section 99231 et seq. and California Code of Regulations Section 6644 for more detailed information.

### Expenditure

Expenditure is an accounting term that refers to decreases in net financial resources. The term expenditure is not synonymous with allocation, although the expenditure amount may equal the allocation amount. Expenditures are the actual activities in the LTF or STAF trust funds.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Cover Page Form:

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the agency's report and is submitting the report on behalf of the agency. The **Cover Page Form** must be submitted in paper form to the California State Controller's Office to complete filing requirements for this report.

#### Electronic Reports

The **Cover Page Form** can only be generated by the electronic report after all items entered on the report are validated by the electronic reporting program. The **Cover Page Form** must be signed and submitted in paper form to complete filing requirements.

#### Paper Reports

If preparing a paper report, provide the agency's name, 11-digit identification number, and the fiscal year of the report. The **Cover Page Form** must be signed and submitted in paper form to complete filing requirements.

## **Transportation Planning Agencies Financial Transactions Report Instructions**

### **General Information Form:**

The purpose of this form is to report pertinent nonfinancial data about the transportation planning agency officials, the preparer of the report, and the agency's independent auditor. Provide all information requested. It is important to provide information relating to who prepared the report and his or her telephone number and email, in the event that the California State Controller's Office has questions while reviewing the report.

To help expedite the review of the reports, be sure that all items are entered accurately. Your attention to the following details is appreciated:

#### **Agency Officials**

Report the information requested to identify the agency chairperson, executive officer, and fiscal officer of the agency.

#### **Mailing Address:**

##### **Street 1 and Street 2**

Report the primary address where the agency receives U.S. mail.

##### **Has Address Changed?**

Check this box if the agency's mailing address has changed since the last report was filed.

#### **Report Prepared By:**

Report the firm name and the full name, phone number and email address for the person who prepared the report. This person will be the primary contact if the State Controller's staff has questions while reviewing the report.

#### **Independent Auditor:**

Report the firm name and the full name, address, and phone number for the person responsible for the agency's independent audit report. This person will be a secondary contact if the State Controller's staff has questions while reviewing the audit report.

##### **Does this report include a Service Authority for Freeway Emergencies (SAFE)?**

If the report includes a Service Authority for Freeway Emergencies, check the box next to "Yes". If not, check the box next to "No". Do not leave this question unanswered.

##### **Does the report contain data from audited financial statements?**

If the report was prepared with data from audited financial statements, check the box next to "Yes". If not, check the box next to "No".

## **Transportation Planning Agencies Financial Transactions Report Instructions**

### **Comments for the Transportation Planning Agency Report Form:**

The purpose of this form is to report any general comments the agency has on items reported, suggestions for improving the report, or other comments that the agency would like to communicate to California State Controller's Office staff.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Local Transportation Fund – Statement of Changes in Fiduciary Net Position Form:

The purpose of this form is to allow transportation planning agencies to report all additions, deductions, and change in fiduciary net position for the Local Transportation Fund.

#### Specific Instructions

A multi-county transportation planning agency must complete this form for each county in its jurisdiction.

#### County Name

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as "Sacramento" only.

#### Additions:

##### Local Transportation Fund (1/4 cent)

Report all Revenue and Tax Code section 7204 revenues deposited in the Local Transportation Fund in the county treasury pursuant to Government Code section 29530.

##### Interest Income

Report interest received from any source and deposited in the Local Transportation Fund.

##### TDA Allocations Returned

Report any allocations made from the Local Transportation Fund that were returned by claimants.

##### Other Additions

Report all other additions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Additions

The electronic report will calculate **Total Additions**. If preparing a paper report, enter the sum of all **Additions** reporting categories.

#### Deductions:

##### LTF Claimants, Planning, and Administration

Report all payments to claimants or others from the Local Transportation Fund for any purpose.

##### Other Deductions

Report all other deductions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Deductions

The electronic report will calculate **Total Deductions**. If preparing a paper report, enter the sum of **LTF Claimants, Planning, and Administration**; and **Other Deductions**.

## Local Transportation Fund – Statement of Changes in Fiduciary Net Position Form (continued):

### Change in Net Position

The electronic report will calculate **Change in Net Position**. If preparing a paper report, subtract **Total Deductions** from **Total Additions** and enter the result.

### Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** from the agency's prior-year report. This amount must agree with the amount reported in the prior-year report. Any adjustment to ending net position (deficit) must be reported as a **Prior Period/Other Adjustment**. If this is the first report filed by the agency, or if the agency did not file a report in the prior year, enter the prior-year's ending net position (deficit) on the **Prior Period/Other Adjustments** line.

### Prior Period/Other Adjustments

Report any prior-period adjustments resulting from the agency's audit, correction of an error in the prior-year's report, or a residual equity transfer.

### Reason for Adjustment

Briefly explain the adjustment to net position.

### Net Position (Deficit), End of Fiscal Year

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Prior Period/Other Adjustments**.



## Transportation Planning Agencies Financial Transactions Report Instructions

### Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances Form:

The purpose of this form is to report the revenues, expenditures, other financing sources (uses), and changes in fund balances related to governmental fund activities.

**Governmental funds** are the general fund, special revenue funds, debt service funds, and capital projects funds.

#### Specific Instructions

Report information for each fund type in the respective column.

#### Total Governmental Funds

The electronic report will calculate **Total Governmental Funds** for each account. If preparing a paper report, enter the sum of all fund types for each account.

#### Revenues:

##### Other Locally Funded Sales Tax

Report all sales tax revenues allocated by the State Board of Equalization to the agency in accordance with section 7251 of the Revenue and Taxation Code.

##### Interest Revenue

Report interest received from any source.

##### Federal Grants

Report all federal grants received.

##### State Grants

Report all state grants received.

##### Local Grants

Report all local grants received.

##### Local Transportation Fund Allocation

Report Local Transportation Funds transferred to the transportation planning agency for planning and administrative costs.

##### Vehicle Registration Fees

Report the amount of monies apportioned by the California Department of Motor Vehicles pursuant to Streets and Highways Code section 2550 et seq.

##### Developer Fees

Report the amount of developer fees received.

##### Other Revenues

Report all other revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Revenues

The electronic report will calculate **Total Revenues** for each fund type. If preparing a paper report, enter the sum of all **Revenues** reporting categories for each fund type.

## Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

### Expenditures:

#### Salaries, Wages, and Fringe Benefits

Report pay and allowance due employees in exchange for labor received. Include allowances arising from the performance of work such as vacation, sick leave, jury duty, and holidays.

#### Services and Supplies

Report professional and specialized services including labor and other work provided by outside organizations for fees and related expenses. Include tangible products obtained from outside suppliers or manufactured internally. Also include casualty and liability costs, rents and leases, utilities, transportation, and any other miscellaneous office or administrative expense.

#### Principal Payments

Report the principal payments made on debt owed.

#### Interest Payments

Report the interest payments made on debt owed.

#### Capital Outlay

Report the costs of constructing or acquiring major capital assets.

#### Other Expenditures

Report all other expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Expenditures

The electronic report will calculate **Total Expenditures** for each fund type. If preparing a paper report, enter the sum of all **Expenditures** reporting categories for each fund type.

#### Excess (Deficiency) of Revenues Over (Under) Expenditures

The electronic report will calculate **Excess (Deficiency) of Revenues Over (Under) Expenditures** for each fund type. If preparing a paper report, subtract **Total Expenditures** from **Total Revenues** and enter the result for each fund type.

### Other Financing Sources (Uses):

#### Long-Term Debt Proceeds

Report proceeds from the issuance of debt that has an original maturity of more than one year.

#### Transfers In

Report funds transferred from the agency's governmental or proprietary funds.

#### Transfers Out

Report funds transferred to the agency's governmental or proprietary funds. Enter the amount as a negative value.

## Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances Form (continued):

### Other Financing Sources (Uses) – Other

Report other sources and uses of funds other than debt proceeds and transfers. Provide a footnote describing what is included on this line.

### Total Other Financing Sources (Uses)

The electronic report will calculate **Total Other Financing Sources (Uses)** for each fund type. If preparing a paper report, enter the sum of all **Other Financing Sources (Uses)** reporting categories for each fund type.

### Net Change in Fund Balances

The electronic report will calculate **Net Change in Fund Balances** for each fund type. If preparing a paper report, enter the sum of **Excess (Deficiency) of Revenues Over (Under) Expenditures** and **Total Other Financing Sources (Uses)** for each fund type.

### Fund Balances (Deficits), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as **Fund Balances (Deficits), End of Fiscal Year** for each fund type from the agency's prior-year report. If preparing a paper report, enter the amount reported as **Fund Balances (Deficits), End of Fiscal Year** for each fund type from the agency's prior-year report. This amount must agree with the amount reported in the prior-year report. Any adjustment to ending fund balance (deficit) must be reported as a **Prior Period/Other Adjustment**. If this is the first report filed by the agency, or the agency did not file a report in the prior year, enter the prior-year's ending fund balance (deficit) on the **Prior Period/Other Adjustments** line.

### Prior Period/Other Adjustments

Report any prior-period adjustments resulting from the agency's audit, correction of an error in the prior-year's report, or a residual equity transfer.

### Reason for Adjustment

Briefly explain the adjustment(s) to fund balance(s).

### Fund Balances (Deficits), End of Fiscal Year

The electronic report will calculate **Fund Balances (Deficits), End of Fiscal Year** for each fund type. If preparing a paper report, enter the sum of **Net Change in Fund Balances**; **Fund Balances (Deficits), Beginning of Fiscal Year**; and **Prior Period/Other Adjustments** for each fund type.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Fiduciary Funds – Statement of Changes in Fiduciary Net Position Form:**

The purpose of this form is to report the additions, deductions, and change in fiduciary net position of the Local Transportation Fund (LTF), State Transit Assistance Fund (STAF), and Local Sales Tax/Other Fiduciary Funds.

#### **Specific Instructions**

Report information for each fund in the respective column.

#### **Local Transportation Fund (LTF)**

The electronic report will calculate the amounts in the **Local Transportation Fund (LTF)** fields. If preparing a paper report, enter the sum of all records from the **Local Transportation Fund – Statement of Changes in Fiduciary Net Position** form for each account.

#### **Total Fiduciary Funds**

The electronic report will calculate **Total Fiduciary Funds** for each account. If preparing a paper report, enter the sum of all funds for each account.

#### **Additions:**

##### **Local Transportation Fund (1/4 cent)**

This account applies only to the LTF. Input amounts in the **Local Transportation Fund – Statement of Changes in Fiduciary Net Position** form.

##### **State Transit Assistance Fund**

Report the apportionment deposited in the State Transit Assistance Fund.

##### **Other Locally Funded Sales Tax**

Report all sales tax revenues allocated by the State Board of Equalization to the agency in accordance with section 7251 of the Revenue and Taxation Code.

##### **Interest Income**

Report interest received from any source.

##### **Federal Grants**

Report all federal grants received.

##### **State Grants**

Report all state grants received.

##### **Local Grants**

Report all local grants received.

##### **TDA Allocations Returned**

Report Local Transportation Fund and State Transit Assistance Fund allocations that were returned by claimants or other agencies.

##### **Other Additions**

Report all other additions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

## **Fiduciary Funds – Statement of Changes in Fiduciary Net Position Form (continued):**

### **Total Additions**

The electronic report will calculate **Total Additions** for each fund. If preparing a paper report, enter the sum of all **Additions** reporting categories for each fund.

### **Deductions:**

#### **LTF Claimants, Planning, and Administration**

This account applies only to the LTF. Input amounts in the **Local Transportation Fund – Statement of Changes in Fiduciary Net Position** form.

#### **STAF Claimants**

Report all payments to claimants or other agencies from the STAF for any purpose.

#### **Salaries, Wages, and Fringe Benefits**

Report pay and allowance due employees in exchange for labor received. Include allowances arising from the performance of work such as vacation, sick leave, jury duty, and holidays.

#### **Services and Supplies**

Report professional and specialized services including labor and other work provided by outside organizations for fees and related expenses. Include tangible products obtained from outside suppliers or manufactured internally. Also include casualty and liability costs, rents and leases, utilities, transportation, and any other miscellaneous office or administrative expense.

#### **Principal Expense**

Report all payments made on long-term obligations.

#### **Interest Expense**

Report all interest paid on various short-term and long-term obligations.

#### **Capital Outlay**

Report the costs of constructing or acquiring major capital assets.

#### **Depreciation**

Report the amount of depreciation charges on plant and equipment.

#### **Other Deductions**

Report all other deductions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

### **Total Deductions**

The electronic report will calculate **Total Deductions** for each fund. If preparing a paper report, enter the sum of all **Deductions** reporting categories for each fund.

### **Change in Net Position**

The electronic report will calculate **Change in Net Position** for each fund. If preparing a paper report, subtract **Total Deductions** from **Total Additions** and enter the result for each fund.

## **Fiduciary Funds – Statement of Changes in Fiduciary Net Position Form (continued):**

### **Net Position (Deficit), Beginning of Fiscal Year**

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** for each fund from the agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** for each fund from the agency's prior-year report. This amount must agree with the amount reported in the prior-year report. Any adjustment to ending net position (deficit) must be reported as a **Prior Period/Other Adjustment**. If this is the first report filed by the agency, or if the agency did not file a report in the prior year, enter the prior-year's ending net position (deficit) on the **Prior Period/Other Adjustments** line.

### **Prior Period/Other Adjustments**

Report any prior-period adjustments resulting from the agency's audit or correction of an error in the prior year's report.

### **Reason for Adjustment**

Briefly explain the adjustment to net position.

### **Net Position (Deficit), End of Fiscal Year**

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year** for each fund. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Prior Period/Other Adjustments** for each fund.

## **Proprietary Funds – Statement of Revenues, Expenses, and Change in Fund Net Position Form:**

The purpose of this form is to report the revenues, expenses, and change in net position of the enterprise activities of the agency.

### **Operating Revenues:**

#### **Other Locally Funded Sales Tax**

Report all sales tax revenues allocated by the State Board of Equalization to the agency in accordance with section 7251 of the Revenue and Taxation Code.

#### **Local Transportation Fund Allocation**

Report Local Transportation Funds transferred to the transportation planning agency for planning and administrative costs.

#### **Vehicle Registration Fees**

Report the amount of monies apportioned by the California Department of Motor Vehicles pursuant to Streets and Highways Code section 2550 et seq.

#### **Developer Fees**

Report the amount of developer fees received.

#### **Other Operating Revenues**

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Operating Revenues**

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.

### **Operating Expenses:**

#### **Salaries, Wages, and Fringe Benefits**

Report pay and allowance due employees in exchange for labor received. Include allowances arising from the performance of work such as vacation, sick leave, jury duty, and holidays.

#### **Services and Supplies**

Report professional and specialized services including labor and other work provided by outside organizations for fees and related expenses. Include tangible products obtained from outside suppliers or manufactured internally. Also include casualty and liability costs, rents and leases, utilities, transportation, and any other miscellaneous office or administrative expense.

#### **Depreciation**

Report the amount of depreciation charges on plant and equipment.

#### **Other Operating Expenses**

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Operating Expenses**

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

## **Proprietary Funds – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

### **Nonoperating Revenues:**

#### **Investment Earnings**

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

#### **Federal Grants**

Report all federal grants received.

#### **State Grants**

Report all state grants received.

#### **Local Grants**

Report all local grants received.

#### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

#### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

### **Nonoperating Expenses:**

#### **Interest Expense**

Report all interest paid on short-term and long-term obligations of the fund.

#### **Loss on Disposal of Capital Assets**

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

#### **Other Nonoperating Expenses**

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Expenses**

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.



## **Proprietary Funds – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

### **Capital Contributions**

Report grants, donations, or other paid-in capital that is restricted by a government/grantor for the acquisition and/or construction of capital assets.

### **Transfers In**

Report funds transferred from the agency's governmental or proprietary funds.

### **Transfers Out**

Report funds transferred to the agency's governmental or proprietary funds. Enter the amount as a negative value.

### **Special and Extraordinary Items:**

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms "unusual in nature" and "infrequency of occurrence".

### **Special Item**

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

### **Extraordinary Item**

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

### **Total Special and Extraordinary Items**

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

### **Change in Net Position**

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**; **Capital Contributions**; **Transfers In**; **Transfers Out**; and **Total Special and Extraordinary Items**.

## **Proprietary Funds – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

### **Net Position (Deficit), Beginning of Fiscal Year**

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** from the agency's prior-year report. This amount must agree with the amount reported in the prior-year report. Any adjustment to ending net position (deficit) must be reported as a **Prior Period/Other Adjustment**. If this is the first report filed by the agency, or if the agency did not file a report in the prior year, enter the prior year's ending net position (deficit) on the **Prior Period/Other Adjustments** line.

### **Prior Period/Other Adjustments**

Report any prior-period adjustments resulting from the agency's audit or correction of an error in the prior-year's report.

### **Reason for Adjustment**

Briefly explain the adjustment to net position.

### **Net Position (Deficit), End of Fiscal Year**

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position**; **Net Position (Deficit), Beginning of Fiscal Year**; and **Prior Period/Other Adjustments**.

## **Transportation Planning Agencies Financial Transactions Report Instructions**

### **Long-Term Debt Form:**

The purpose of this form is to report all indebtedness of the agency. Report bond types including General Obligation, Revenue, Improvement District, Special Assessment (i.e., 1911, 1913, and 1915 Act bonds), and Pension Obligation, as well as Certificates of Participation (COPs), Loans, Notes, Leases, and Other Debt. The characteristics of the bond types and COPs are described below.

#### **General Obligation Bonds**

- a) The principal and interest are paid with the proceeds of property taxes or assessments levied by the local agency.
- b) When issued, the entire territory of the local agency is responsible for the bond.

#### **Revenue Bonds**

- a) The principal and interest are paid with the revenue generated from an enterprise.
- b) The bond covenant may also include the provision for augmentation from other sources.

#### **Improvement District Bonds**

- a) The principal and interest are paid with the proceeds of property taxes or assessments levied by the local agency.
- b) The local agency is responsible for bonds issued to an area which is less than the entire agency.

#### **Special Assessment Bonds:**

##### **1911 Act**

- a) Obligation authorized by Street and Highway Code section 5000, et seq.
- b) The local agency has no obligation to the bondholder, except to forward to him/her any money paid by the benefited property owners.

##### **1913 Act**

- a) Obligation authorized by Street and Highway Code section 10000, et seq.
- b) The local agency maintains a contingent liability.

##### **1915 Act**

- a) Obligation authorized by Street and Highway Code section 8500, et seq.
- b) The local agency maintains a contingent liability. In the case of delinquent payments, the local agency can either advance the amount of the delinquency or levy a limited tax rate on the affected area. In the event of an advance, the funds are eventually repaid to the local agency.

#### **Pension Obligation Bonds**

Report bonds issued to finance one or more elements of pension obligations.

#### **Certificates of Participation**

Report lease financing agreements that are in the form of tax-exempt securities similar to bonds.

## Long-Term Debt Form (continued):

### Specific Instructions:

Information reported for each debt must be consistently reported throughout the term of the debt. It is important to properly classify the type of debt and purpose for each new issuance. The information reported will be published as reported by the agency until maturity. You will not be able to modify this information on the electronic report once established.

Use a separate form for each debt issued. Report the principal and interest payments on this form.

Refunding bond issues should be reported in addition to the original issue that will be refunded until the original issue is “called” and redeemed. Once the original issue has been legally extinguished or “defeased” through the establishment of a trust, the original issue should no longer be reported.

### Purpose of Debt

Briefly describe the purpose for which the debt was issued.

### Debt Type

Select the type of debt that was issued (General Obligation Bonds, Revenue Bonds, Improvement District Bonds, Special Assessment Bonds, Pension Obligation Bonds, Certificates of Participation, Loans, Notes, Leases, and Other Debt).

### Fund Type

Select the fund type used to account for the debt (Governmental or Enterprise). If the “Governmental” fund type is selected, the electronic report will automatically carry forward the **Principal Payable, End of Fiscal Year** to the **Noncurrent Liabilities** section on the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources** form.

If the “Enterprise” fund type is selected, the electronic report will automatically carry forward the **Principal Payable** to the **Statement of Net Position** form.

### Year of Authorization

Report the year the debt was authorized.

### Beginning Maturity Year

Report the year the first principal payment is due.

### Ending Maturity Year

Report the year the last principal payment is due.

### Principal Authorized

Report the total principal amount authorized whether or not the amount was fully issued.

## Long-Term Debt Form (continued):

### Principal Issued to Date

Report the face value of debt issued to date. Also, report the face value of debt issued in the current fiscal year in **Principal Issued in Current Fiscal Year**. Report any discount or premium at the time bonds are issued in **Bond Discount/Premium at Issuance in Current Fiscal Year**.

### Principal Payable, Beginning of the Fiscal Year

The electronic report will calculate **Principal Payable, Beginning of Fiscal Year**. If preparing a paper report, enter the amount reported on the agency's prior-year report as **Principal Payable, End of Fiscal Year**.

### Adjustment to Principal in Current Fiscal Year

Report any adjustment made during the current fiscal year. Include accreted interest, if applicable, and the current-year unamortized bond discount or premium of existing debt that was not previously reported.

### Reason for Adjustment to Principal in Current Fiscal Year

Briefly explain the adjustment to principal.

### Principal Issued in Current Fiscal Year

Report the face value of debt issued during the current fiscal year. Also, include the debt issue face value in **Principal Issued to Date**. For debt issued with a discount or a premium, report the discount as a negative value and the premium as a positive value in **Bond Discount/Premium at Issuance in Current Fiscal Year**.

### Bond Discount/Premium at Issuance in Current Fiscal Year

Report a discount or a premium from face value at the time of bonds issuance. Enter a negative value for the discount and a positive value for the premium.

### Principal Paid in Current Fiscal Year

Report the amount of principal paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

### Bond Discount/Premium Amortized in Current Fiscal Year

Report a discount or a premium amortized during the current fiscal year. Enter a negative value for the amortized discount and a positive value for the amortized premium.

### Principal Defeased in Current Fiscal Year

Report the amount of principal defeased during the current fiscal year.

### Principal Payable, End of Fiscal Year

The electronic report will calculate **Principal Payable, End of Fiscal Year**. If preparing a paper report, enter the sum of **Principal Payable, Beginning of Fiscal Year**; **Adjustment to Principal in Current Fiscal Year**; **Principal Issued in Current Fiscal Year**; and **Bond Discount/Premium at Issuance in Current Fiscal Year**; minus the sum of **Principal Paid in Current Fiscal Year**; **Bond Discount/Premium Amortized in Current Fiscal Year**; and **Principal Defeased in Current Fiscal Year**.

## Long-Term Debt Form (continued):

**Note:** If the “Governmental” fund type is selected, the electronic report will automatically carry forward **Principal Payable, End of Fiscal Year** to the **Noncurrent Liabilities** section on the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources** form based on the selected **Debt Type**.

### **Principal Payable, Current Portion**

Report the amount of principal payable that is due within one year of the end of the current fiscal year.

**Note:** If the “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Payable, Current Portion** to **Long-Term Debt, Due Within One Year** on the **Statement of Net Position** form.

### **Principal Payable, Noncurrent Portion**

The electronic report will calculate **Principal Payable, Noncurrent Portion**. If preparing a paper report, subtract **Principal Payable, Current Portion** from **Principal Payable, End of Fiscal Year** and enter the result.

If the “Enterprise” fund type is selected, the electronic report will automatically carry forward **Principal Payable, Noncurrent Portion** to the **Noncurrent Liabilities** section on the **Statement of Net Position Form** based on the selected **Debt Type**.

### **Interest Paid in Current Fiscal Year**

Report the amount of interest paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of interest amounts that are payable in the following fiscal year.

### **Principal Delinquent, End of Fiscal Year**

Report the total principal amount that has matured but is in default.

### **Interest Delinquent, End of Fiscal Year**

Report the total interest amount that is due but is in default.

**Note:** “Default” means failure to pay the principal of or the interest on a debt obligation, or failure to make other payment to the holder or owner of a debt obligation, in the full amount and at the time provided for in the contractual agreement with respect thereto, unless the time for such payment has been extended by the owner or holder of the debt obligation without penalty or premium and without effect of subjecting the local agency to the initiation of remedies pertaining to such debt obligation or other debt obligations.

### **Amount Held in Reserve**

Report the amount held in a reserve account in accordance with the debt agreement.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Local Transportation Fund – Statement of Fiduciary Net Position Form:

The purpose of this form is to allow all transportation planning agencies to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position for the Local Transportation Fund.

#### Specific Instructions

A multi-county transportation planning agency must complete this form for each county in its jurisdiction.

#### County Name

Identify the county for which this form is being completed. Enter the county name only. For example the County of Sacramento should be entered as “Sacramento” only.

#### Assets:

##### Cash and Investments

Report money, including instruments generally used and accepted as money, on hand or in banks.

##### Accounts Receivable

Report the unallocated portion of earned revenues for which a receivable account is not otherwise provided.

##### Interest Receivable

Report interest owed to the agency from any source.

##### Due from Other Funds

Report amounts owed from other agency funds.

##### Due from Other Governments

Report amounts owed from other agencies.

##### Other Assets

Report all other assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Assets

The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of all **Assets** reporting categories.

##### Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives.

##### Total Assets and Deferred Outflows of Resources

The electronic report will calculate **Total Assets and Deferred Outflows of Resources**. If preparing a paper report, enter the sum of **Total Assets** and **Deferred Outflows of Resources**.

## Local Transportation Fund – Statement of Fiduciary Net Position Form (continued):

### Liabilities:

#### Accounts Payable

Report amounts owed for goods and services received and for judgments against the agency.

#### Allocations Payable

Report amounts due to claimants or others.

#### Due to Other Funds

Report amounts owed to other agency funds.

#### Due to Other Governments

Report amounts owed to other agencies.

#### Other Liabilities

Report all other liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Liabilities

The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the sum of all **Liabilities** reporting categories.

#### Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. An example is a service concession arrangement.

#### Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate **Total Liabilities and Deferred Inflows of Resources**. If preparing a paper report, enter the sum of **Total Liabilities** and **Deferred Inflows of Resources**.

### Net Position:

#### Net Position Held in Trust

The electronic report will calculate **Net Position Held in Trust**. If preparing a paper report, subtract **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources** and enter the result.

**Note: Net Position Held in Trust must equal Net Position (Deficit), End of Fiscal Year on the Local Transportation Fund – Statement of Changes in Fiduciary Net Position form for each record.**



## Transportation Planning Agencies Financial Transactions Report Instructions

### Balance Sheet – Governmental Funds Form:

The purpose of this form is to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance of the governmental fund types.

**Governmental funds** are the general fund, special revenue funds, debt service funds, and capital projects funds.

#### Specific Instructions

Report information for each fund in the respective column.

#### Total Governmental Funds

The electronic report will calculate **Total Governmental Funds** for each account. If preparing a paper report, enter the sum of all fund types for each account.

#### Assets:

##### Cash and Investments

Report money, including instruments generally used and accepted as money, on hand or in banks.

##### Accounts Receivable

Report the unallocated portion of earned revenues for which a receivable account is not otherwise provided.

##### Interest Receivable

Report interest owed to the agency from any source.

##### Due from Other Funds

Report amounts owed from other agency funds.

##### Due from Other Governments

Report amounts owed from other agencies.

##### Other Assets 1, 2, 3

Report all other current assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

##### Total Assets

The electronic report will calculate **Total Assets** for each fund type. If preparing a paper report, enter the sum of all **Assets** reporting categories for each fund type.

##### Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives.

##### Total Assets and Deferred Outflows of Resources

The electronic report will calculate **Total Assets and Deferred Outflows of Resources** for each fund type. If preparing a paper report, enter the sum of **Total Assets** and **Deferred Outflows of Resources** for each fund type.

## Balance Sheet – Governmental Funds Form (continued):

### Liabilities:

#### Accounts Payable

Report amounts owed for goods and services received and for judgments against the agency.

#### Allocations Payable

Report amounts due to claimants or others.

#### Due to Other Funds

Report amounts owed to other agency funds.

#### Due to Other Governments

Report amounts owed to other agencies.

#### Other Liabilities 1, 2, 3

Report all other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### Total Liabilities

The electronic report will calculate **Total Liabilities** for each fund type. If preparing a paper report, enter the sum of all **Liabilities** reporting categories for each fund type.

#### Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. Examples include gain on refunding of debt and service concession arrangements.

#### Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate **Total Liabilities and Deferred Inflows of Resources** for each fund type. If preparing a paper report, enter the sum of **Total Liabilities** and **Deferred Inflows of Resources** for each fund type.

### Fund Balances (Deficits):

#### Nonspendable

Report amounts that cannot be spent because they are either:

- a. Not in spendable form; or
- b. Legally or contractually required to be maintained intact

#### Restricted

Report amounts that can only be used for specific purposes pursuant to constraints that are either:

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- b. Imposed by law through constitutional provisions or enabling legislation.

#### Committed

Report amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the local agency's highest level of decision-making authority.

## Balance Sheet – Governmental Funds Form (continued):

### Assigned

Report amounts that can only be used for specific purposes pursuant to constraints imposed by the local agency's intent, but are neither restricted nor committed. Intent should be expressed by either:

- a. The governing body itself; or
- b. A body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

### Unassigned

Report the residual fund balance for the general fund. The general fund should be the only fund that reports a positive unassigned fund balance. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

### Total Fund Balances (Deficits)

The electronic report will calculate **Total Fund Balances (Deficits)** for each fund type. If preparing a paper report, enter the sum of all **Fund Balances (Deficits)** reporting categories for each fund type.

**Note: Total Fund Balances (Deficits)** must equal **Fund Balances (Deficits), End of Fiscal Year** on the **Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances** form for each fund type and for **Total Governmental Funds**.

### Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

The electronic report will calculate **Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)** for each fund type. If preparing a paper report, enter the sum of **Total Liabilities and Deferred Inflows of Resources** and **Total Fund Balances (Deficits)** for each fund type.

**Note: Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)** must equal **Total Assets and Deferred Outflows of Resources** for each fund type and for **Total Governmental Funds**.

## Statement of Fiduciary Net Position – Fiduciary Funds Form:

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position for the Local Transportation Fund (LTF), State Transit Assistance Fund (STAF), and Local Sales Tax/Other Fiduciary Funds.

### Specific instructions

Report information for each fund in the respective column.

### Local Transportation Fund (LTF)

The electronic report will calculate the amounts in the **Local Transportation Fund (LTF)** fields. If preparing a paper report, enter the sum of all records from the **Local Transportation Fund – Statement of Fiduciary Net Position** form for each account.

### Total Fiduciary Funds

The electronic report will calculate **Total Fiduciary Funds** for each account. If preparing a paper report, enter the sum of all funds for each account.

### Assets:

#### Cash and Investments

Report money, including instruments generally used and accepted as money, on hand or in banks.

#### Accounts Receivable

Report the unallocated portion of earned revenues for which a receivable account is not otherwise provided.

#### Interest Receivable

Report any interest owed to the agency from any source.

#### Due from Other Funds

Report amounts owed from other agency funds.

#### Due from Other Governments

Report amounts owed from other agencies.

#### Capital Assets (net)

Report the cost of land, buildings, or equipment less any accumulated depreciation.

#### Other Assets

Report all other assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### Total Assets

The electronic report will calculate **Total Assets** for each fund. If preparing a paper report, enter the sum of all **Assets** reporting categories for each fund.

#### Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives.

## Statement of Fiduciary Net Position – Fiduciary Funds Form (continued):

### **Total Assets and Deferred Outflows of Resources**

The electronic report will calculate **Total Assets and Deferred Outflows of Resources** for each fund. If preparing a paper report, enter the sum of **Total Assets** and **Deferred Outflows of Resources** for each fund.

### **Liabilities:**

#### **Accounts Payable**

Report amounts owed for goods and services received and for judgments against the agency.

#### **Allocations Payable**

Report amounts due to claimants or others.

#### **Due to Other Funds**

Report amounts owed to other agency funds.

#### **Due to Other Governments**

Report amounts owed to other agencies.

#### **Other Liabilities**

Report all other liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

### **Total Liabilities**

The electronic report will calculate **Total Liabilities** for each fund. If preparing a paper report, enter the sum of all **Liabilities** reporting categories for each fund.

### **Deferred Inflows of Resources**

Report the acquisition of assets that is applicable to future reporting periods. An example is a service concession arrangement.

### **Total Liabilities and Deferred Inflows of Resources**

The electronic report will calculate **Total Liabilities and Deferred Inflows of Resources** for each fund. If preparing a paper report, enter the sum of **Total Liabilities** and **Deferred Inflows of Resources** for each fund.

### **Net Position:**

#### **Net Position Held in Trust**

The electronic report will calculate **Net Position Held in Trust** for each fund. If preparing a paper report, subtract **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources** and enter the result for each fund.

**Note: Net Position Held in Trust must equal Net Position (Deficit), End of Fiscal Year on the Fiduciary Funds – Statement of Changes in Fiduciary Net Position form for each fund type.**

## Statement of Net Position – Proprietary Funds Form:

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the enterprise funds. All assets and liabilities should be reported on the accrual basis.

### Enterprise Funds

Enterprise funds *may* be used to report any activity for which a fee is charged to external users for goods or services. Activities are *required* to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's *principal revenue sources*:

- a. The activity is financed with debt that is to be repaid solely with the net revenues and charges of the activity, or
- b. Laws and regulations require that costs be recovered by revenues of the activity, or
- c. The pricing policies of the activity are designed to recover fully all costs.

### Assets:

#### Current Assets:

##### Cash and Investments

Include currency (including coins), checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits. Include savings and passbook accounts, and highly liquid investments with original maturity dates of three months or less.

##### Accounts Receivable

Report amounts due on open account from private persons or organizations for goods and services furnished by the local agency. Do not include amounts due from other funds or from other governments.

##### Interest Receivable

Report accrued interest and dividends earned but uncollected on bonds, notes, cash and time deposits, loans, security, or other negotiable instruments and investments.

##### Due from Other Funds

Report amounts due from other funds normally transferred in the following fiscal year.

##### Due from Other Governments

Report amounts due from other governmental entities normally transferred in the following fiscal year.

##### Other Current Assets 1, 2

Report other current assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

##### Total Current Assets

The electronic report will calculate **Total Current Assets**. If preparing a paper report, enter the sum of all **Current Assets** reporting categories.

## Statement of Net Position – Proprietary Funds Form (continued):

### Noncurrent Assets:

#### Investments

Report securities, time certificates of deposit, and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. Do not include real estate used in local agency operations.

### Capital Assets:

#### Land

Report the cost or, if acquired by gift, the appraised value at the date received, of land.

#### Buildings and Improvements

Report the cost or, if acquired by gift, the appraised value at the date received, of all permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property. Include the cost of fixtures attached to and forming a permanent part of buildings and improvements, and the cost of improvements made by the local agency to leased property.

#### Equipment

Report the cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings and improvements.

#### Construction in Progress

Report the cost of construction work undertaken but not yet completed.

#### Other Capital Assets

Report all other capital assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### Less: Accumulated Depreciation/Amortization

Report the amount of depreciation and amortization to date. Enter the amount as a negative value.

#### Net Pension Asset

Report the excess of a pension plan's fiduciary net position over the total pension liability, if applicable.

#### Net OPEB Asset

Report the excess of an other postemployment benefit (OPEB) plan's fiduciary net position over the total OPEB liability, if applicable.

#### Other Noncurrent Assets 1, 2

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

## Statement of Net Position – Proprietary Funds Form (continued):

### Total Noncurrent Assets

The electronic report will calculate **Total Noncurrent Assets**. If preparing a paper report, enter the sum of all **Noncurrent Assets** reporting categories.

### Total Assets

The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of **Total Current Assets** and **Total Noncurrent Assets**.

### Deferred Outflows of Resources:

#### Related to Pensions

Per Governmental Accounting Standards Board (GASB) Statement No. 68, report decreases in net pension liability that were not included in pension expense.

#### Related to OPEB

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense.

#### Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding loss as a deferred outflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

#### Other Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

### Total Deferred Outflows of Resources

The electronic report will calculate **Total Deferred Outflows of Resources**. If preparing a paper report, enter the sum of all **Deferred Outflows of Resources** reporting categories.

### Total Assets and Deferred Outflows of Resources

The electronic report will calculate **Total Assets and Deferred Outflows of Resources**. If preparing a paper report, enter the sum of **Total Assets** and **Total Deferred Outflows of Resources**.



## Statement of Net Position – Proprietary Funds Form (continued):

### Liabilities:

#### Current Liabilities:

##### Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the local agency. Do not include amounts owed to other funds or to other governments.

##### Interest Payable

Report unpaid interest on bonds and loans that have reached or passed their maturity date(s). Report interest accrued but not due until a later date.

##### Due to Other Funds

Report amounts due to other funds normally transferred in the following fiscal year.

##### Due to Other Governments

Report amounts due to other governmental entities normally transferred in the following fiscal year.

##### Deposits and Advances

Report amounts which are held by the local entity as security or collateral and which are expected to be repaid within one year.

##### Accrued Compensated Absences

Report compensated absences that are expected to be paid within one year.

##### Long-Term Debt, Due Within One Year

The electronic report will calculate **Long-Term Debt, Due Within One Year**. If preparing a paper report, enter the sum of all **Principal Payable, Current Portion** from the **Long-Term Debt** forms for the **Enterprise** fund type. Do not include Improvement District Bonds and Special Assessment Bonds. These bonds are not debt of the agency.

##### Other Current Liabilities 1, 2

Report other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

##### Total Current Liabilities

The electronic report will calculate **Total Current Liabilities**. If preparing a paper report, enter the sum of all **Current Liabilities** reporting categories.

#### Noncurrent Liabilities:

##### Deposits and Advances, Net of Current Portion

Report amounts held by the local entity as security or collateral that are not expected to be repaid within one year.

##### Compensated Absences, Net of Current Portion

Report compensated absences that are not expected to be paid within one year.

## Statement of Net Position – Proprietary Funds Form (continued):

### Revenue Bonds

The electronic report will calculate **Revenue Bonds**. If preparing a paper report, enter the sum of all **Principal Payable, Noncurrent Portion** from the **Long-Term Debt** forms for **Revenue Bonds** debt type for the **Enterprise** fund type.

### Certificates of Participation

The electronic report will calculate **Certificates of Participation**. If preparing a paper report, enter the sum of all **Principal Payable, Noncurrent Portion** from the **Long-Term Debt** forms for **Certificates of Participation** debt type for the **Enterprise** fund type.

### Notes

The electronic report will calculate **Notes**. If preparing a paper report, enter the sum of all **Principal Payable, Noncurrent Portion** from the **Long-Term Debt** forms for **Notes** debt type for the **Enterprise** fund type.

### Lease Principal

The electronic report will calculate **Lease Principal**. If preparing a paper report, enter the sum of all **Principal Payable, Noncurrent Portion** from the **Long-Term Debt** forms for **Leases** debt type for the **Enterprise** fund type.

### Other Long-Term Debt

The electronic report will calculate **Other Long-Term Debt**. If preparing a paper report, enter the sum of all **Principal Payable, Noncurrent Portion** from the **Long-Term Debt** forms for **General Obligation Bonds, Pension Obligation Bonds, Loans, and Other Debt** debt types for the **Enterprise** fund type.

### Net Pension Liability

Report the liability to employees for benefits provided through a defined benefit plan.

### Net OPEB Liability

Report the liability to employees for postemployment benefits other than pensions.

### Other Noncurrent Liabilities 1, 2

Report other noncurrent liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

### Total Noncurrent Liabilities

The electronic report will calculate **Total Noncurrent Liabilities**. If preparing a paper report, enter the sum of all **Noncurrent Liabilities** reporting categories.

### Total Liabilities

The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the sum of **Total Current Liabilities** and **Total Noncurrent Liabilities**.

### Deferred Inflows of Resources:

### Related to Pensions

Per GASB Statement No. 68, report increases in net pension liability that were not included in pension expense.

## Statement of Net Position – Proprietary Funds Form (continued):

### Related to OPEB

Per GASB Statement No. 75, report increases in net OPEB liability that were not included in OPEB expense.

### Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding gain as a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

### Other Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. An example is the upfront payment received arising from a service concession arrangement. Do not include deferred inflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

### Total Deferred Inflows of Resources

The electronic report will calculate **Total Deferred Inflows of Resources**. If preparing a paper report, enter the sum of all **Deferred Inflows of Resources** reporting categories.

### Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate **Total Liabilities and Deferred Inflows of Resources**. If preparing a paper report, enter the sum of **Total Liabilities** and **Total Deferred Inflows of Resources**.

### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, subtract **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources** and enter the result. See **Note** below.

### Net Position (Deficit):

### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

## Statement of Net Position – Proprietary Funds Form (continued):

### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of all **Net Position (Deficit)** reporting categories.

**Note: Total Net Position (Deficit)** calculated from the net position components above must equal the **Total Net Position (Deficit)** calculated by subtracting **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources**.

**Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year** on the **Proprietary Funds – Statement of Revenues, Expenses, and Change in Fund Net Position** form.

### Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)

The electronic report will calculate **Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)**. If preparing a paper report, enter the sum of **Total Liabilities and Deferred Inflows of Resources** and **Total Net Position (Deficit)**.

**Note: Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)** must equal **Total Assets and Deferred Outflows of Resources**.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form:**

The purpose of this form is to report the noncurrent assets, deferred outflows of resources, noncurrent liabilities, and deferred inflows of resources for governmental funds.

Governmental Accounting Standards Board Statement No. 34 eliminated the reporting requirements of general fixed assets and general long-term debt for governmental funds and introduced the government-wide financial statements. The accrual-based government-wide financial statements present current and noncurrent accounts for governmental funds as opposed to the fund financial statements, on which the financial transactions report is based. To collect the data for noncurrent accounts for governmental funds, the **Account Groups and Memo Totals** form was revised and renamed the **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources** form.

#### **Noncurrent Assets:**

##### **Capital Assets:**

###### **Land**

Report the cost or, if acquired by gift, the appraised value at the date received, of land.

###### **Buildings and Improvements**

Report the cost or, if acquired by gift, the appraised value at the date received, of all permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property. Include the cost of fixtures attached to and forming a permanent part of buildings and improvements, and the cost of improvements made by the local agency to leased property.

###### **Equipment**

Report the cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings and improvements.

###### **Construction in Progress**

Report the cost of construction work undertaken but not yet completed.

###### **Other Capital Assets**

Report all other capital assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

###### **Less: Accumulated Depreciation/Amortization**

Report the amount of depreciation and amortization to date. Enter the amount as a negative value.

###### **Net Pension Asset**

Report the excess of a pension plan's fiduciary net position over the total pension liability, if applicable.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued):**

#### **Net OPEB Asset**

Report the excess of an other postemployment benefit (OPEB) plan's fiduciary net position over the total OPEB liability, if applicable.

#### **Other Noncurrent Assets 1, 2**

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### **Total Noncurrent Assets**

The electronic report will calculate **Total Noncurrent Assets**. If preparing a paper report, enter the sum of all **Noncurrent Assets** reporting categories.

#### **Deferred Outflows of Resources:**

##### **Related to Pensions**

Per Governmental Accounting Standards Board (GASB) Statement No. 68, report decreases in net pension liability that were not included in pension expense.

##### **Related to OPEB**

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense.

##### **Related to Debt Refunding**

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding loss as a deferred outflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

##### **Other Deferred Outflows of Resources**

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

##### **Total Deferred Outflows of Resources**

The electronic report will calculate **Total Deferred Outflows of Resources**. If preparing a paper report, enter the sum of all **Deferred Outflows of Resources** reporting categories.

##### **Total Noncurrent Assets and Deferred Outflows of Resources**

The electronic report will calculate **Total Noncurrent Assets and Deferred Outflows of Resources**. If preparing a paper report, enter the sum of **Total Noncurrent Assets** and **Total Deferred Outflows of Resources**.

## **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued):**

### **Noncurrent Liabilities:**

#### **Deposits and Advances**

Report amounts held by the local entity as security or collateral that are not expected to be repaid within one year.

#### **Compensated Absences**

Report compensated absences that are not expected to be paid within one year.

#### **Revenue Bonds**

The electronic report will calculate **Revenue Bonds**. If preparing a paper report, enter the sum of all **Principal Payable, End of Fiscal Year** from the **Long-Term Debt** forms for **Revenue Bonds** debt type for the **Governmental** fund type.

#### **Certificates of Participation**

The electronic report will calculate **Certificates of Participation**. If preparing a paper report, enter the sum of all **Principal Payable, End of Fiscal Year** from the **Long-Term Debt** forms for **Certificates of Participation** debt type for the **Governmental** fund type.

#### **Notes**

The electronic report will calculate **Notes**. If preparing a paper report, enter the sum of all **Principal Payable, End of Fiscal Year** from the **Long-Term Debt** forms for **Notes** debt type for the **Governmental** fund type.

#### **Lease Principal**

The electronic report will calculate **Lease Principal**. If preparing a paper report, enter the sum of all **Principal Payable, End of Fiscal Year** from the **Long-Term Debt** forms for **Leases** debt type for the **Governmental** fund type.

#### **Other Long-Term Debt**

The electronic report will calculate **Other Long-Term Debt**. If preparing a paper report, enter the sum of all **Principal Payable, End of Fiscal Year** from the **Long-Term Debt** forms for **General Obligation Bonds, Pension Obligation Bonds, Loans, and Other Debt** debt types for the **Governmental** fund type.

#### **Net Pension Liability**

Report the liability to employees for benefits provided through a defined benefit plan.

#### **Net OPEB Liability**

Report the liability to employees for postemployment benefits other than pensions.

#### **Other Noncurrent Liabilities 1, 2**

Report other noncurrent liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

## **Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued):**

### **Total Noncurrent Liabilities**

The electronic report will calculate **Total Noncurrent Liabilities**. If preparing a paper report, enter the sum of all **Noncurrent Liabilities** reporting categories.

### **Deferred Inflows of Resources:**

#### **Related to Pensions**

Per GASB Statement No. 68, report increases in net pension liability that were not included in pension expense.

#### **Related to OPEB**

Per GASB Statement No. 75, report increases in net OPEB liability that were not included in OPEB expense.

#### **Related to Debt Refunding**

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding gain as a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

#### **Other Deferred Inflows of Resources**

Report the acquisition of assets that is applicable to future reporting periods. An example is the upfront payment received arising from a service concession arrangement. Do not include deferred inflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

### **Total Deferred Inflows of Resources**

The electronic report will calculate **Total Deferred Inflows of Resources**. If preparing a paper report, enter the sum of all **Deferred Inflows of Resources** reporting categories.

### **Total Noncurrent Liabilities and Deferred Inflows of Resources**

The electronic report will calculate **Total Noncurrent Liabilities and Deferred Inflows of Resources**. If preparing a paper report, enter the sum of **Total Noncurrent Liabilities** and **Total Deferred Inflows of Resources**.



## Transportation Planning Agencies Financial Transactions Report Instructions

### Local Transportation Fund Statement of Apportionments by Areas of Apportionment Form:

The purpose of this form is to report the apportionments of each area of Transportation Development Act funding as determined pursuant to California Code of Regulations (CCR) section 6644.

#### Specific Instructions:

##### County Name

Report the county in which the area of apportionment is made. Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as "Sacramento" only.

##### Areas of Apportionment

Report the apportionments of each area identifying the areas by name.

##### Amounts Apportioned Pursuant to CCR 6644

Report all amounts apportioned to each specific area.

##### Total Amounts Apportioned

The electronic report will calculate **Total Amounts Apportioned**. If preparing a paper report, enter the sum of **Amounts Apportioned Pursuant to CCR 6644**.

## Statement of Allocations and Purposes – Local Transportation Fund (LTF) – City Claimants Form:

The purpose of this form is to report the allocations from the Local Transportation Fund to city claimants.

### General Information:

The purpose of allocations and their respective Public Utilities Code (PUC) sections are adopted from the Transportation Development Act Statutes and California Code of Regulation as published and updated by the California Department of Transportation July 2018. This publication is available at [http://www.dot.ca.gov/drrmt/docs/tda/TDA\\_07-2018.pdf](http://www.dot.ca.gov/drrmt/docs/tda/TDA_07-2018.pdf) or by contacting the California Department of Transportation. A copy of "Transportation Development Act Summary of LTF Allocation Purposes and Priorities" is provided at the end of these instructions (before the flowcharts) for reference. The allocation schedule lists the purposes by administration and planning, pedestrian and bike facilities, rail service, community transit services and Article 3 and Article 8 purposes.

### Specific Instructions:

Each transportation planning agency with authority over the Local Transportation Fund must complete this form. Each multi-county transportation planning agency must complete the **City Claimants** form, the **Special District/Other Claimants** form, and the **Summary of Claimants** form for each county.

#### County Name

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as "Sacramento" only.

#### City Name

Identify the city for which this form is being completed. Enter the city name only. For example, the City of Sacramento should be entered as "Sacramento" only.

### Pedestrian and Bike Facilities:

#### PUC 99233.3, 99234

Report the amount of allocations made to the city for these purposes.

### Rail Service:

#### PUC 99233.4, 99234.9

Report the amount of allocations made to the city for these purposes.

### Community Transit Service:

#### Article 4.5 PUC 99233.7, 99275

Report the amount of allocations made to the city for these purposes.

### Article 4:

#### Planning 99262

Report the amount of allocations made to the city for these purposes.

#### Transit 99260(a)

Report the amount of allocations made to the city for these purposes.

## Statement of Allocations and Purposes – Local Transportation Fund (LTF) – City Claimants Form (continued):

### **JPA 99260.7**

Report the amount of allocations made to the city for these purposes.

### **Railroad Corporations 99260.5(a)**

Report the amount of allocations made to the city for these purposes.

### **Other Article 4**

Report the amount of allocations made to the city for any **Article 4** purposes not provided for in another reporting category. Provide a footnote describing what is included on this line.

### **Article 8:**

#### **Streets and Roads 99400(a)**

Report the amount of allocations made to the city for these purposes.

#### **Pedestrian and Bicycles 99400(a)**

Report the amount of allocations made to the city for these purposes.

#### **General Public 99400(c)**

Report the amount of allocations made to the city for these purposes.

#### **Elderly and Handicapped 99400(c)**

Report the amount of allocations made to the city for these purposes.

#### **Planning Contributions 99402**

Report the amount of allocations made to the city for these purposes.

### **Other Article 8**

Report the amount of allocations made to the city for any **Article 8** purposes not provided for in another reporting category. Provide a footnote describing what is included on this line.

### **Total Allocations**

The electronic report will calculate **Total Allocations**. If preparing a paper report, enter the sum of all amounts reported on this form as allocations to the city.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Statement of Allocations and Purposes – Local Transportation Fund (LTF) – Special District/Other Claimants Form:

The purpose of this form is to report the allocations from the Local Transportation Fund to special districts, consolidated transportation service agencies, other local transportation planning agencies, and any other eligible Transportation Development Act claimant.

#### Specific Instructions:

Each transportation planning agency with authority over the Local Transportation Fund must complete this form. Each multi-county transportation planning agency must complete the **City Claimants** form, the **Special District/Other Claimants** form, and the **Summary of Claimants** form for each county.

#### County Name

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as "Sacramento" only.

#### Special District/Other Claimant Name

Identify the special district name using the name of the special district only. Do not include the word "special". For example, the Sacramento Rapid Transit District would not be entered as "Sacramento Rapid Transit Special District". Enter the full name of any other claimant.

#### Administration:

##### TPA PUC 99233.1

Report the amount of allocations made to the transportation planning agency for Transportation Development Act administrative purposes

#### Planning:

##### PUC 99233.2

Report the amount of allocations made for planning purposes.

##### PUC 99233.5(a)

Report the amount of allocations made for planning purposes.

##### PUC 99233.5(b)

Report the amount of allocations made for planning purposes.

#### Pedestrian and Bike Facilities:

##### PUC 99233.3, 99234

Report the amount of allocations made to the special district/other claimant for these purposes.

#### Rail Service:

##### PUC 99233.4, 99234.9

Report the amount of allocations made to the special district/other claimant for these purposes.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Statement of Allocations and Purposes – Local Transportation Fund (LTF) – Special District/Other Claimants Form (continued):

#### Community Transit Services:

##### Article 4.5 PUC 99233.7, 99275

Report the amount of allocations made to the special district/other claimant for these purposes.

#### Article 4:

##### Planning 99262

Report the amount of allocations made to the special district/other claimant for these purposes.

##### Transit 99260(a)

Report the amount of allocations made to the special district/other claimant for these purposes.

##### JPA 99260.7

Report the amount of allocations made to the special district/other claimant for these purposes.

##### Railroad Corporations 99260.5(a)

Report the amount of allocations made to the special district/other claimant for these purposes.

##### Other Article 4

Report the amount of allocations made to the special district/other claimant for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### Article 8:

##### Streets and Roads 99400(a)

Report the amount of allocations made to the special district/other claimant for these purposes.

##### Pedestrian and Bicycles 99400(a)

Report the amount of allocations made to the special district/other claimant for these purposes.

##### General Public 99400(c)

Report the amount of allocations made to the special district/other claimant for these purposes.

##### Elderly and Handicapped 99400(c)

Report the amount of allocations made to the special district/other claimant for these purposes.

##### Planning Contributions 99402

Report the amount of allocations made to the special district/other claimant for these purposes.

##### Other Article 8

Report the amount of allocations made to the special district/other claimant for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### Total Allocations

The electronic report will calculate **Total Allocations**. If preparing a paper report, enter the sum of all amounts reported on this form as allocations to the special district/other claimant.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Statement of Allocations and Purposes – Local Transportation Fund (LTF) – Summary of Claimants Form:

The purpose of this form is to summarize the allocations made to the transportation planning agency, county, and other claimants within each county.

#### Specific Instructions:

Report the allocations to the **Transportation Planning Agency** and the **County** in the respective columns. The electronic report will calculate the **Total All Other Claimants** and **County Totals**. If preparing a paper report, sum the allocations by purpose of the **City Claimants** form and the **Special District/Other Claimants** form and enter the result in the **Total All Other Claimants** column. Report the sum of the **Transportation Planning Agency**, **County**, and **Total All Other Claimants** in the **County Totals** column.

#### County Name

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as “Sacramento” only.

#### Administration:

##### County Auditor PUC 99233.1

Report the amount of allocations made to the county auditor for Transportation Development Act administrative purposes

##### TPA PUC 99233.1

Report the amount of allocations made to the transportation planning agency for Transportation Development Act administrative purposes

#### Planning:

##### PUC 99233.2

Report the amount of allocations made for planning purposes.

##### PUC 99233.5(a)

Report the amount of allocations made for planning purposes.

##### PUC 99233.5(b)

Report the amount of allocations made for planning purposes.

#### Pedestrian and Bike Facilities:

##### PUC 99233.3, 99234

Report the amount of allocations made for these purposes.

#### Rail Service:

##### PUC 99233.4, 99234.9

Report the amount of allocations made for these purposes.

#### Community Transit Service:

##### Article 4.5 PUC 99233.7, 99275

Report the amount of allocations made for these purposes.

## Statement of Allocations and Purposes – Local Transportation Fund (LTF) – Summary of Claimants Form (continued):

### Article 4:

#### Planning 99262

Report the amount of allocations made for these purposes.

#### Transit 99260(a)

Report the amount of allocations made for these purposes.

#### JPA 99260.7

Report the amount of allocations made for these purposes.

#### Railroad Corporations 99260.5(a)

Report the amount of allocations made for these purposes.

#### Other Article 4

Report the amount of allocations made to for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

### Article 8:

#### Streets and Roads 99400(a)

Report the amount of allocations made for these purposes.

#### Pedestrian and Bicycles 99400(a)

Report the amount of allocations made for these purposes.

#### General Public 99400(c)

Report the amount of allocations made for these purposes.

#### Elderly and Handicapped 99400(c)

Report the amount of allocations made for these purposes.

#### Planning Contributions 99402

Report the amount of allocations made for these purposes.

#### Multimodal Terminal 99400.5

Report the amount of allocations made for these purposes.

#### Other Article 8

Report the amount of allocations made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### Total Allocations

The electronic report will calculate **Total Allocations** for each column. If preparing a paper report, enter the sum of all allocation amounts reported on this form for each column.

## Statement of Expenditures and Purposes – Local Transportation Fund (LTF) – City Claimants Form:

The purpose of this form is to report the amounts by purpose that were expended from the Local Transportation Fund by city claimants.

### Specific Instructions

Each transportation planning agency with authority over the Local Transportation Fund must complete this form. Each multi-county transportation planning agency must complete the **City Claimants** form, the **Special District/Other Claimants** form, and the **Summary of Claimants** form for each county. Do not report allocated amounts on this form.

### County Name

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as “Sacramento” only.

### City Name

Identify the city for which this form is being completed. Enter the city name only. For example, the City of Sacramento should be entered as “Sacramento” only.

### Pedestrian and Bike Facilities:

#### PUC 99233.3, 99234

Report the amount expended for these purposes.

### Rail Service:

#### PUC 99233.4, 99234.9

Report the amount expended for these purposes.

### Community Transit Services:

#### Article 4.5 PUC 99233.7, 99275

Report the amount expended for these purposes.

### Article 4:

#### Planning 99262

Report the amount expended for these purposes.

#### Transit 99260(a)

Report the amount expended for these purposes.

#### JPA 99260.7

Report the amount expended for these purposes.

#### Railroad Corporations 99260.5(a)

Report the amount expended for these purposes.

### Other Article 4

Report the amount expended for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.



## Statement of Expenditures and Purposes – Local Transportation Fund (LTF) – City Claimants Form (continued):

### Article 8:

#### **Streets and Roads 99400(a)**

Report the amount expended for these purposes.

#### **Pedestrian and Bicycles 99400(a)**

Report the amount expended for these purposes.

#### **General Public 99400(c)**

Report the amount expended for these purposes.

#### **Elderly and Handicapped 99400(c)**

Report the amount expended for these purposes.

#### **Planning Contributions 99402**

Report the amount expended for these purposes.

#### **Other Article 8**

Report the amount expended for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Total Expenditures**

The electronic report will calculate **Total Expenditures**. If preparing a paper report, enter the sum of all expenditure amounts reported on this form.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Statement of Expenditures and Purposes – Local Transportation Fund (LTF) – Special District/Other Claimants Form:

The purpose of this form is to report the amounts by purpose that were expended from the Local Transportation Fund by special districts, consolidated transportation service agencies, other local transportation planning agencies, and any other eligible Transportation Development Act claimant.

#### Specific Instructions

Each transportation planning agency with authority over the Local Transportation Fund must complete this form. Each multi-county transportation planning agency must complete the **City Claimants** form, the **Special District/Other Claimants** form, and the **Summary of Claimants** form for each county.

#### County Name

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as "Sacramento" only.

#### Special District or Other Claimant Name

Identify the special district name using the name of the special district only. Do not include the word "special". For example, the Sacramento Rapid Transit District would not be entered as "Sacramento Rapid Transit Special District". Enter the full name of any other claimant.

#### Administration:

##### TPA PUC 99233.1

Report the amount of expenditures made by the transportation planning agency for Transportation Development Act administrative purposes.

#### Planning:

##### PUC 99233.2

Report the amount of expenditures made for planning purposes.

##### PUC 99233.5(a)

Report the amount of expenditures made for planning purposes.

##### PUC 99233.5(b)

Report the amount of expenditures made for planning purposes.

#### Pedestrian and Bike Facilities:

##### PUC 99233.3, 99234

Report the amount of expenditures made by the special district/other claimant for these purposes.

#### Rail Service:

##### PUC 99233.4, 99234.9

Report the amount of expenditures made by the special district/other claimant for these purposes.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Statement of Expenditures and Purposes – Local Transportation Fund (LTF) – Special District/Other Claimants Form (continued):

#### Community Transit Services:

##### **Article 4.5 PUC 99233.7, 99275**

Report the amount of expenditures made by the special district/other claimant for these purposes.

#### **Article 4:**

##### **Planning 99262**

Report the amount of expenditures made by the special district/other claimant for these purposes.

##### **Transit 99260(a)**

Report the amount of expenditures made by the special district/other claimant for these purposes.

##### **JPA 99260.7**

Report the amount of expenditures made by the special district/other claimant for these purposes.

##### **Railroad Corporations 99260.5(a)**

Report the amount of expenditures made by the special district/other claimant for these purposes.

##### **Other Article 4**

Report the amount of expenditures made by the special district/other claimant for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Article 8:**

##### **Streets and Roads 99400(a)**

Report the amount of expenditures made by the special district/other claimant for these purposes.

##### **Pedestrian and Bicycles 99400(a)**

Report the amount of expenditures made by the special district/other claimant for these purposes.

##### **General Public 99400(c)**

Report the amount of expenditures made by the special district/other claimant for these purposes.

##### **Elderly and Handicapped 99400(c)**

Report the amount of expenditures made by the special district/other claimant for these purposes.

##### **Planning Contributions 99402**

Report the amount of expenditures made by the special district/other claimant for these purposes.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Statement of Expenditures and Purposes – Local Transportation Fund (LTF) – Special District/Other Claimants Form (continued):**

#### **Other Article 8**

Report the amount of expenditures made by the special district/other claimant for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Total Expenditures**

The electronic report will calculate **Total Expenditures**. If preparing a paper report, enter the sum of all expenditure amounts reported on this form.

## Statement of Expenditures and Purposes – Local Transportation Fund (LTF) – Summary of Claimants Form:

The purpose of this form is to summarize the expenditures made by the transportation planning agency, county, and other claimants within each county.

### Specific Instructions

Report the expenditures made by the **Transportation Planning Agency** and the **County** in the respective columns. The electronic report will calculate the **Total All Other Claimants** and **County Totals**. If preparing a paper report, sum the expenditures by purpose of the **City Claimants** form and the **Special District/Other Claimants** form and enter the result in the **Total All Other Claimants** column. Report the sum of the **Transportation Planning Agency**, **County**, and **Total All Other Claimants** in the **County Totals** column.

### County Name

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as “Sacramento” only.

### Administration:

#### County Auditor PUC 99233.1

Report the amount of expenditures made by the county auditor for Transportation Development Act administrative purposes

#### TPA PUC 99233.1

Report the amount of expenditures made by the transportation planning agency for Transportation Development Act administrative purposes.

### Planning:

#### PUC 99233.2

Report the amount of expenditures made for planning purposes.

#### PUC 99233.5(a)

Report the amount of expenditures made for planning purposes.

#### PUC 99233.5(b)

Report the amount of expenditures made for planning purposes.

### Pedestrian and Bike Facilities:

#### PUC 99233.3, 99234

Report the amount of expenditures made for these purposes.

### Rail Service:

#### PUC 99233.4, 99234.9

Report the amount of expenditures made for these purposes.

### Community Transit Services:

#### Article 4.5 PUC 99233.7, 99275

Report the amount of expenditures made for these purposes.

## **Statement of Expenditures and Purposes – Local Transportation Fund (LTF) – Summary of Claimants Form (continued):**

### **Article 4:**

#### **Planning 99262**

Report the amount of expenditures made for these purposes.

#### **Transit 99260(a)**

Report the amount of expenditures made for these purposes.

#### **JPA 99260.7**

Report the amount of expenditures made for these purposes.

#### **Railroad Corporations 99260.5(a)**

Report the amount of expenditures made for these purposes.

#### **Other Article 4**

Report the amount of expenditures made for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

### **Article 8:**

#### **Streets and Roads 99400(a)**

Report the amount of expenditures made for these purposes.

#### **Pedestrian and Bicycles 99400(a)**

Report the amount of expenditures made for these purposes.

#### **General Public 99400(c)**

Report the amount of expenditures made for these purposes.

#### **Elderly and Handicapped 99400(c)**

Report the amount of expenditures made for these purposes.

#### **Planning Contributions 99402**

Report the amount of expenditures made for these purposes.

#### **Multimodal Terminal 99400.5**

Report the amount of expenditures made for these purposes.

#### **Other Article 8**

Report the amount of expenditures made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Total Expenditures**

The electronic report will calculate **Total Expenditures** for each column. If preparing a paper report, enter the sum of all expenditure amounts reported on this form for each column.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – County Claimants Form:**

The purpose of this form is to report the allocations and expenditures made by the transportation planning agency to county claimants from the State Transit Assistance Fund.

#### **Specific Instructions**

Multi-county transportation planning agencies must complete one form for each county within its jurisdiction. If preparing a paper report, make additional copies of this form as needed. Report all allocations and expenditures made by the transportation planning agency to the various eligible claimants in the specified reporting category by purpose.

#### **County Name**

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as “Sacramento” only.

#### **Allocations:**

##### **Article 4:**

##### **Operating Costs 6730(a)**

Report the amount of allocations made for these purposes.

##### **Capital Costs 6730(b)**

Report the amount of allocations made for these purposes.

##### **Rail Services Subsidy 6730(c)**

Report the amount of allocations made for these purposes.

##### **Specialized Services 6731(c)**

Report the amount of allocations made for these purposes.

##### **Other Article 4**

Report the amount of allocations made for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

##### **Article 8:**

##### **AMTRAK 6731(a)**

Report the amount of allocations made for these purposes.

##### **General Public 6731(b)**

Report the amount of allocations made for these purposes.

##### **Elderly and Handicapped 6731(b)**

Report the amount of allocations made for these purposes.

##### **Other Article 8**

Report the amount of allocations made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – County Claimants Form (continued):**

#### **Other Allocations:**

##### **CTSA 6730(d), 6731(d), and 6731.1**

Report the amount of allocations made for these purposes.

##### **Other Allocations – Other**

Report the amount of allocations made for any purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Total Allocations**

The electronic report will calculate **Total Allocations**. If preparing a paper report, enter the sum of all allocation amounts reported on this form.

#### **Expenditures:**

##### **Article 4:**

##### **Operating Costs 6730(a)**

Report the amount of expenditures made for these purposes.

##### **Capital Costs 6730(b)**

Report the amount of expenditures made for these purposes.

##### **Rail Services Subsidy 6730(c)**

Report the amount of expenditures made for these purposes.

##### **Specialized Services 6731(c)**

Report the amount of expenditures made for these purposes.

##### **Other Article 4**

Report the amount of expenditures made for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

##### **Article 8:**

##### **AMTRAK 6731(a)**

Report the amount of expenditures made for these purposes.

##### **General Public 6731(b)**

Report the amount of expenditures made for these purposes.

##### **Elderly and Handicapped 6731(b)**

Report the amount of expenditures made for these purposes.

##### **Other Article 8**

Report the amount of expenditures made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.



Transportation Planning Agencies Financial Transactions Report Instructions

**Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – County Claimants Form (continued):**

**Other Expenditures:**

**CTSA 6730(d), 6731(d), and 6731.1**

Report the amount of expenditures made for these purposes.

**Other Expenditures – Other**

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

**Total Expenditures**

The electronic report will calculate **Total Expenditures**. If preparing a paper report, enter the sum of all expenditure amounts reported on this form.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – City Claimants Form:

The purpose of this form is to report the allocations and expenditures made by the transportation planning agency to city claimants from the State Transit Assistance Fund.

#### Specific Instructions

Multi-county transportation planning agencies must complete one form for each city within its jurisdiction. If preparing a paper report, make additional copies of this form as needed. Report all allocations and expenditures made by the transportation planning agency to the various eligible claimants in the specified reporting category by purpose.

#### County Name

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as “Sacramento” only.

#### City Name

Identify the city for which this form is being completed. Enter the city name only. For example, the City of Sacramento should be entered as “Sacramento” only.

#### Allocations:

##### Article 4:

##### Operating Costs 6730(a)

Report the amount of allocations made for these purposes.

##### Capital Costs 6730(b)

Report the amount of allocations made for these purposes.

##### Rail Services Subsidy 6730(c)

Report the amount of allocations made for these purposes.

##### Specialized Services 6731(c)

Report the amount of allocations made for these purposes.

##### Other Article 4

Report the amount of allocations made for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

##### Article 8:

##### AMTRAK 6731(a)

Report the amount of allocations made for these purposes.

##### General Public 6731(b)

Report the amount of allocations made for these purposes.

##### Elderly and Handicapped 6731(b)

Report the amount of allocations made for these purposes.

## **Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – City Claimants Form (continued):**

### **Other Article 8**

Report the amount of allocations made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

### **Other Allocations:**

#### **CTSA 6730(d), 6731(d), and 6731.1**

Report the amount of allocations made for these purposes.

#### **Other Allocations – Other**

Report the amount of allocations made for any purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

### **Total Allocations**

The electronic report will calculate **Total Allocations**. If preparing a paper report, enter the sum of all allocation amounts reported on this form.

### **Expenditures:**

#### **Article 4:**

##### **Operating Costs 6730(a)**

Report the amount of expenditures made for these purposes.

##### **Capital Costs 6730(b)**

Report the amount of expenditures made for these purposes.

##### **Rail Services Subsidy 6730(c)**

Report the amount of expenditures made for these purposes.

##### **Specialized Services 6731(c)**

Report the amount of expenditures made for these purposes.

#### **Other Article 4**

Report the amount of expenditures made for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Article 8:**

##### **AMTRAK 6731(a)**

Report the amount of expenditures made for these purposes.

##### **General Public 6731(b)**

Report the amount of expenditures made for these purposes.

## **Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – City Claimants Form (continued):**

### **Elderly and Handicapped 6731(b)**

Report the amount of expenditures made for these purposes.

### **Other Article 8**

Report the amount of expenditures made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

### **Other Expenditures:**

### **CTSA 6730(d), 6731(d), and 6731.1**

Report the amount of expenditures made for these purposes.

### **Other Expenditures – Other**

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

### **Total Expenditures**

The electronic report will calculate **Total Expenditures**. If preparing a paper report, enter the sum of all expenditure amounts reported on this form.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – Special District/Other Claimants Form:**

The purpose of this form is to report the allocations and expenditures made by the transportation planning agency to special districts and other claimants from the State Transit Assistance Fund.

#### **Specific Instructions**

Multi-county transportation planning agencies must complete one form for each special district or other claimant within its jurisdiction. If preparing a paper report, make additional copies of this form as needed. Report all allocations and expenditures made by the transportation planning agency to the various eligible claimants in the specified reporting category by purpose.

#### **County Name**

Identify the county for which this form is being completed. Enter the county name only. For example, the County of Sacramento should be entered as "Sacramento" only.

#### **Special District/Other Claimant Name**

Identify the special district name using the name of the special district only. Do not include the word "special". For example, the Sacramento Rapid Transit District would not be entered as "Sacramento Rapid Transit Special District". Enter the full name of any other claimant.

#### **Allocations:**

##### **Article 4:**

##### **Operating Costs 6730(a)**

Report the amount of allocations made for these purposes.

##### **Capital Costs 6730(b)**

Report the amount of allocations made for these purposes.

##### **Rail Services Subsidy 6730(c)**

Report the amount of allocations made for these purposes.

##### **Specialized Services 6731(c)**

Report the amount of allocations made for these purposes.

##### **Other Article 4**

Report the amount of allocations made for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

##### **Article 8:**

##### **AMTRAK 6731(a)**

Report the amount of allocations made for these purposes.

##### **General Public 6731(b)**

Report the amount of allocations made for these purposes.

##### **Elderly and Handicapped 6731(b)**

Report the amount of allocations made for these purposes.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – Special District/Other Claimants Form (continued):**

#### **Other Article 8**

Report the amount of allocations made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Other Allocations:**

#### **CTSA 6730(d), 6731(d), and 6731.1**

Report the amount of allocations made for these purposes.

#### **Other Allocations – Other**

Report the amount of allocations made for any purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Total Allocations**

The electronic report will calculate **Total Allocations**. If preparing a paper report, enter the sum of all allocation amounts reported on this form.

#### **Expenditures:**

#### **Article 4:**

#### **Operating Costs 6730(a)**

Report the amount of expenditures made for these purposes.

#### **Capital Costs 6730(b)**

Report the amount of expenditures made for these purposes.

#### **Rail Services Subsidy 6730(c)**

Report the amount of expenditures made for these purposes.

#### **Specialized Services 6731(c)**

Report the amount of expenditures made for these purposes.

#### **Other Article 4**

Report the amount of expenditures made for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Article 8:**

#### **AMTRAK 6731(a)**

Report the amount of expenditures made for these purposes.

#### **General Public 6731(b)**

Report the amount of expenditures made for these purposes.

#### **Elderly and Handicapped 6731(b)**

Report the amount of expenditures made for these purposes.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – Special District/Other Claimants Form (continued):**

#### **Other Article 8**

Report the amount of expenditures made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Other Expenditures:**

#### **CTSA 6730(d), 6731(d), and 6731.1**

Report the amount of expenditures made for these purposes.

#### **Other Expenditures – Other**

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### **Total Expenditures**

The electronic report will calculate **Total Expenditures**. If preparing a paper report, enter the sum of all expenditure amounts reported on this form.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – Summary of Claimants Form:

The purpose of this form is to summarize the allocations and expenditures made by the transportation planning agency to claimants of the State Transit Assistance Fund.

#### Specific Instructions

Report the allocations and expenditures to the transportation planning agency in the **Transportation Planning Agency** column. The electronic report will calculate **County Totals**, **City Totals**, **All Other Claimants Totals**, and **Total All Claimants**. If preparing a paper report, sum the allocation and expenditure reporting categories from all **County Claimants**, **City Claimants**, and **Special District/Other Claimants** forms and enter the result in the **County Totals**, **City Totals**, and **All Other Claimants Totals** columns, respectively. Report the sum of the **Transportation Planning Agency**, **County Totals**, **City Totals**, and **All Other Claimants Totals** in the **Total All Claimants** column.

#### Allocations:

##### Article 4:

##### Operating Costs 6730(a)

Report the amount of allocations made for these purposes.

##### Capital Costs 6730(b)

Report the amount of allocations made for these purposes.

##### Rail Services Subsidy 6730(c)

Report the amount of allocations made for these purposes.

##### Specialized Services 6731(c)

Report the amount of allocations made for these purposes.

##### Other Article 4

Report the amount of allocations made for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

##### Article 8:

##### AMTRAK 6731(a)

Report the amount of allocations made for these purposes.

##### General Public 6731(b)

Report the amount of allocations made for these purposes.

##### Elderly and Handicapped 6731(b)

Report the amount of allocations made for these purposes.

##### Other Article 8

Report the amount of allocations made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.



Transportation Planning Agencies Financial Transactions Report Instructions

**Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – Summary of Claimants Form (continued):**

**Other Allocations:**

**CTSA 6730(d), 6731(d), and 6731.1**

Report the amount of allocations made for these purposes.

**Other Allocations – Other**

Report the amount of allocations made for any purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

**Total Allocations**

The electronic report will calculate **Total Allocations** for each column. If preparing a paper report, enter the sum of all allocation amounts reported on this form for each column.

**Expenditures:**

**Article 4:**

**Operating Costs 6730(a)**

Report the amount of expenditures made for these purposes.

**Capital Costs 6730(b)**

Report the amount of expenditures made for these purposes.

**Rail Services Subsidy 6730(c)**

Report the amount of expenditures made for these purposes.

**Specialized Services 6731(c)**

Report the amount of expenditures made for these purposes.

**Other Article 4**

Report the amount of expenditures made for any **Article 4** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

**Article 8:**

**AMTRAK 6731(a)**

Report the amount of expenditures made for these purposes.

**General Public 6731(b)**

Report the amount of expenditures made for these purposes.

**Elderly and Handicapped 6731(b)**

Report the amount of expenditures made for these purposes.

**Other Article 8**

Report the amount of expenditures made for any **Article 8** purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

**Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF) – Summary of Claimants Form (continued):**

**Other Expenditures:**

**CTSA 6730(d), 6731(d), and 6731.1**

Report the amount of expenditures made for these purposes.

**Other Expenditures – Other**

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

**Total Expenditures**

The electronic report will calculate **Total Expenditures** for each column. If preparing a paper report, enter the sum of all expenditure amounts reported on this form for each column.

## Local Sales Tax Expenditures by Purpose Form:

The purpose of this form is to report transactions of special districts with the authority to administer a voter-approved sales tax levy for the purpose of providing public transportation or street and highway improvements must complete this form.

### Specific Instructions:

#### Special Taxing Authority

Report the amounts that the authority expended during the fiscal year for the various purposes listed.

#### Allocations to Other Local Agency Claimants

Report the amount of funds provided by the authority to other local agencies for the purposes listed.

Do not report the expenditures of Local Transportation Fund or State Transit Assistance Fund monies on this form. Do not report the sales tax expenditures of other local agencies on this form.

#### Total Local Sales Tax Expenditures

The electronic report will calculate **Total Local Sales Tax Expenditures** for each reporting category. If preparing a paper report, enter the sum of **Special Taxing Authority** and **Allocations to Other Local Agency Claimants** for each reporting category.

### Expenditures:

#### Administration

Report the amount of expenditures made for these purposes.

#### Streets and Roads

Report the amount of expenditures made for these purposes.

#### Pedestrian and Bike

Report the amount of expenditures made for these purposes.

#### Rail Projects

Report the amount of expenditures made for these purposes.

#### Public Transit

Report the amount of expenditures made for these purposes.

#### Paratransit

Report the amount of expenditures made for these purposes.

#### Capital Projects

Report the amount of expenditures made for these purposes.

#### Debt Service

Report the amount of expenditures made for these purposes.

#### Air Pollution

Report the amount of expenditures made for these purposes.

#### Contributions to Others

Report the amount of expenditures made for these purposes.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Local Sales Tax Expenditures by Purpose Form (continued):

#### Other Expenditures

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

#### Total Expenditures

The electronic report will calculate **Total Expenditures** for each column. If preparing a paper report, enter the sum of all expenditure amounts reported on this form for each column.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Service Authority for Freeway Emergencies – Statement of Revenues, Expenditures, and Change in Fund Balance Form:**

The purpose of this form is to report the revenues, expenditures, other financing sources (uses), and change in fund balance of the Service Authority for Freeway Emergencies (SAFE). Each transportation planning agency that administers a SAFE must complete this form if SAFE is accounted for and reported in a governmental fund.

#### **Service Authority for Freeway Emergencies (SAFE)**

Input "SAFE" in the space provided.

#### **Revenues:**

##### **Vehicle Registration Fees**

Report the monies received from the California Department of Motor Vehicles pursuant to Streets and Highways Code section 2550 et seq., for the purpose of implementing a freeway motorist aid system.

##### **Interest Revenue**

Report all interest revenue from any source.

##### **Other Revenues**

Report all other revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### **Total Revenues**

The electronic report will calculate **Total Revenues**. If preparing a paper report, enter the sum of **Vehicle Registration Fees**, **Interest Revenue**, and **Other Revenues**.

#### **Expenditures:**

##### **Salaries, Wages, and Benefits**

Report pay and allowances due employees in exchange for labor received. Include allowances arising from performance of work such as vacation, sick leave, jury duty, and holidays that are classified as fringe benefits. Also include payments or accruals to others on behalf of an employee: insurance companies, government, and payments directly to an employee for something other than performance of work.

##### **Services and Supplies**

Report Labor and other work provided by outside organizations for fees and related expenses. Include tangible products obtained from outside suppliers or manufactured internally. Also include materials and supplies issued from inventory and those purchased for immediate use.

##### **Principal Payments**

Report the principal payments made on debt owed.

##### **Interest Payments**

Report interest payments made on debt owed.

##### **Capital Outlay**

Report the costs of constructing or acquiring major capital assets.

## Transportation Planning Agencies Financial Transactions Report Instructions

### **Service Authority for Freeway Emergencies – Statement of Revenues, Expenditures, and Change in Fund Balance Form (continued):**

#### **Other Expenditures**

Report all other expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Expenditures**

The electronic report will calculate **Total Expenditures**. If preparing a paper report, enter the sum of all **Expenditures** reporting categories.

#### **Excess (Deficiency) of Revenues Over (Under) Expenditures**

The electronic report will calculate this **Excess (Deficiency) of Revenues Over (Under) Expenditures**. If preparing a paper report, subtract **Total Expenditures** from **Total Revenues** and enter the result.

#### **Other Financing Sources and (Uses):**

##### **Transfers In**

Report funds transferred from the agency's governmental or proprietary funds.

##### **Transfers Out**

Report funds transferred to the agency's governmental or proprietary funds. Enter the amount as a negative value.

##### **Other Financing Sources (Uses) – Other**

Report other sources and uses of funds other than transfers. Provide a footnote describing what is included on this line.

##### **Total Other Financing Sources (Uses)**

The electronic report will calculate **Total Other Financing Sources (Uses)**. If preparing a paper report, enter the sum of all **Other Financing Sources (Uses)** reporting categories.

##### **Net Change in Fund Balance**

The electronic report will calculate **Net Change in Fund Balance**. If preparing a paper report, enter the sum of **Excess (Deficiency) of Revenues Over (Under) Expenditures** and **Total Other Financing Sources (Uses)**.

##### **Fund Balance (Deficit), Beginning of Fiscal Year**

The electronic report will bring forward the amount reported as **Fund Balance (Deficit), End of Fiscal Year** from the agency's prior-year report. If preparing a paper report, enter the amount reported as **Fund Balance (Deficit), End of Fiscal Year** from the agency's prior-year report. This amount must agree with the amount reported in the prior-year report. Any adjustment to ending fund balance (deficit) must be reported as a **Prior Period/Other Adjustment**. If this is the first report filed by the agency, or the agency did not file a report in the prior year, enter the prior-year's ending fund balance (deficit) on the **Prior Period/Other Adjustments** line.

Transportation Planning Agencies Financial Transactions Report Instructions

**Service Authority for Freeway Emergencies – Statement of Revenues, Expenditures, and Change in Fund Balance Form (continued):**

**Prior Period/Other Adjustments**

Report any prior-period adjustments resulting from the agency's audit or the correction of an error in the agency's prior year's report.

**Reason for Adjustment**

Briefly explain the adjustment to fund balance.

**Fund Balance (Deficit), End of Fiscal Year**

The electronic report will calculate **Fund Balance (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Net Change in Fund Balance**; **Fund Balance (Deficit), Beginning of Fiscal Year**; and **Prior Period/Other Adjustments**.

## Service Authority for Freeway Emergencies – Balance Sheet Form:

The purpose of this form is to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance for the Service Authority for Freeway Emergencies (SAFE). Each transportation planning agency that administers a SAFE must complete this form if SAFE is accounted for and reported in a governmental fund.

### Service Authority for Freeway Emergencies (SAFE)

Input "SAFE" in the space provided.

#### Assets:

##### Cash and Investments

Report money, including instruments generally used and accepted as money, on hand or in banks.

##### Accounts Receivable

Report the unallocated portion of earned revenues for which a receivable account is not otherwise provided.

##### Interest Receivable

Report interest owed to the agency from any source.

##### Due from Other Funds

Report amounts owed from other agency funds.

##### Due from Other Governments

Report amounts owed from other agencies.

##### Other Assets

Report all other current assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

##### Total Assets

The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of all **Assets** reporting categories.

##### Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives.

##### Total Assets and Deferred Outflows of Resources

The electronic report will calculate **Total Assets and Deferred Outflows of Resources**. If preparing a paper report, enter the sum of **Total Assets** and **Deferred Outflows of Resources**.

#### Liabilities:

##### Accounts Payable

Report amounts owed for goods and services received and for judgments against the agency.

##### Due to Other Funds

Report amounts owed to other agency funds.



## **Service Authority for Freeway Emergencies – Balance Sheet Form (continued):**

### **Due to Other Governments**

Report amounts owed to other agencies.

### **Other Liabilities**

Report all other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

### **Total Liabilities**

The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the sum of all **Liabilities** reporting categories.

### **Deferred Inflows of Resources**

Report the acquisition of assets that is applicable to future reporting periods. Examples include gain on refunding of debt and service concession arrangements.

### **Total Liabilities and Deferred Inflows of Resources**

The electronic report will calculate **Total Liabilities and Deferred Inflows of Resources**. If preparing a paper report, enter the sum of **Total Liabilities** and **Deferred Inflows of Resources**.

### **Fund Balance (Deficit):**

#### **Nonspendable**

Report amounts that cannot be spent because they are either:

- a. Not in spendable form; or
- b. Legally or contractually required to be maintained intact

#### **Restricted**

Report amounts that can only be used for specific purposes pursuant to constraints that are either:

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- b. Imposed by law through constitutional provisions or enabling legislation.

#### **Committed**

Report amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the local agency's highest level of decision-making authority.

#### **Assigned**

Report amounts that can only be used for specific purposes pursuant to constraints imposed by the local agency's intent, but are neither restricted nor committed. Intent should be expressed by either:

- a. The governing body itself; or
- b. A body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

## **Service Authority for Freeway Emergencies – Balance Sheet Form (continued):**

### **Unassigned**

Report the residual fund balance for the general fund. The general fund should be the only fund that reports a positive unassigned fund balance. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

### **Total Fund Balance (Deficit)**

The electronic report will calculate **Total Fund Balances (Deficits)**. If preparing a paper report, enter the sum of all **Fund Balance (Deficit)** reporting categories.

**Note: Total Fund Balance (Deficit) must equal Fund Balance (Deficit), End of Fiscal Year on the Service Authority for Freeway Emergencies – Statement of Revenues, Expenditures, and Change in Fund Balance form.**

### **Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)**

The electronic report will calculate **Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)**. If preparing a paper report, enter the sum of **Total Liabilities and Deferred Inflows of Resources** and **Total Fund Balance (Deficit)**.

**Note: Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit) must equal Total Assets and Deferred Outflows of Resources.**

## **Service Authority for Freeway Emergencies – Statement of Revenues, Expenses, and Change in Fund Net Position Form:**

The purpose of this form is to report the revenues, expenses, and change in net position of the Service Authority for Freeway Emergencies (SAFE). Each transportation planning agency that administers a SAFE must complete this form if SAFE is accounted for and reported in an enterprise fund.

### **Service Authority for Freeway Emergencies (SAFE)**

Input “SAFE” in the space provided.

### **Operating Revenues:**

#### **Vehicle Registration Fees**

Report the amount of monies apportioned by the California Department of Motor Vehicles pursuant to Streets and Highways Code section 2550 et seq.

#### **Other Operating Revenues**

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Operating Revenues**

The electronic report will calculate **Total Operating Revenues**. If preparing a paper report, enter the sum of all **Operating Revenues** reporting categories.

### **Operating Expenses:**

#### **Salaries, Wages, and Fringe Benefits**

Report pay and allowance due employees in exchange for labor received. Include allowances arising from the performance of work such as vacation, sick leave, jury duty, and holidays.

#### **Services and Supplies**

Report professional and specialized services including labor and other work provided by outside organizations for fees and related expenses. Include tangible products obtained from outside suppliers or manufactured internally. Also include casualty and liability costs, rents and leases, utilities, transportation, and any other miscellaneous office or administrative expense.

#### **Depreciation**

Report the amount of depreciation charges on plant and equipment.

#### **Other Operating Expenses**

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Operating Expenses**

The electronic report will calculate **Total Operating Expenses**. If preparing a paper report, enter the sum of all **Operating Expenses** reporting categories.

#### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expenses** from **Total Operating Revenues** and enter the result.

## **Service Authority for Freeway Emergencies – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

### **Nonoperating Revenues:**

#### **Interest Revenue**

Report all interest revenue from any source.

#### **Gain on Disposal of Capital Assets**

Report all gains derived from the disposal of capital assets.

#### **Other Nonoperating Revenues**

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Revenues**

The electronic report will calculate **Total Nonoperating Revenues**. If preparing a paper report, enter the sum of all **Nonoperating Revenues** reporting categories.

### **Nonoperating Expenses:**

#### **Interest Expense**

Report all interest paid on short-term and long-term obligations of the fund.

#### **Loss on Disposal of Capital Assets**

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

#### **Other Nonoperating Expenses**

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

#### **Total Nonoperating Expenses**

The electronic report will calculate **Total Nonoperating Expenses**. If preparing a paper report, enter the sum of all **Nonoperating Expenses** reporting categories.

### **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**

The electronic report will calculate **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**. If preparing a paper report, add **Operating Income (Loss)** and **Total Nonoperating Revenues**, subtract **Total Nonoperating Expenses**, and enter the result.

#### **Capital Contributions**

Report grants, donations, or other paid-in capital that is restricted by a government/grantor for the acquisition and/or construction of capital assets.

#### **Transfers In**

Report funds transferred from the agency's governmental or proprietary funds.

## **Service Authority for Freeway Emergencies – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

### **Transfers Out**

Report funds transferred to the agency's governmental or proprietary funds. Enter the amount as a negative value.

### **Special and Extraordinary Items:**

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms "unusual in nature" and "infrequency of occurrence".

### **Special Item**

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

### **Extraordinary Item**

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

### **Total Special and Extraordinary Items**

The electronic report will calculate **Total Special and Extraordinary Items**. If preparing a paper report, enter the sum of all **Special and Extraordinary Items** reporting categories.

### **Change in Net Position**

The electronic report will calculate **Change in Net Position**. If preparing a paper report, enter the sum of **Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items**.

### **Net Position (Deficit), Beginning of Fiscal Year**

The electronic report will bring forward the amount reported as **Net Position (Deficit), End of Fiscal Year** from the agency's prior-year report. If preparing a paper report, enter the amount reported as **Net Position (Deficit), End of Fiscal Year** from the agency's prior-year report. This amount must agree with the amount reported in the prior-year report. Any adjustment to ending net position (deficit) must be reported as a **Prior Period/Other Adjustment**. If this is the first report filed by the agency, or if the agency did not file a report in the prior year, enter the prior-year's ending net position (deficit) on the **Prior Period/Other Adjustments** line.

### **Prior Period/Other Adjustments**

Report any prior-period adjustments resulting from the agency's audit or correction of an error in the prior year's report.

### **Reason for Adjustment**

Briefly explain the adjustment to net position.

**Service Authority for Freeway Emergencies – Statement of Revenues, Expenses, and Change in Fund Net Position Form (continued):**

**Net Position (Deficit), End of Fiscal Year**

The electronic report will calculate **Net Position (Deficit), End of Fiscal Year**. If preparing a paper report, enter the sum of **Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Prior Period/Other Adjustments**.

## **Service Authority for Freeway Emergencies – Statement of Net Position Form:**

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the Service Authority for Freeway Emergencies (SAFE). Each transportation planning agency that administers a SAFE must complete this form if SAFE is accounted for and reported in an enterprise fund. All assets and liabilities should be reported on the accrual basis.

### **Service Authority for Freeway Emergencies (SAFE)**

Input "SAFE" in the space provided.

#### **Current Assets:**

##### **Cash and Investments:**

Include currency (including coins), checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits. Include savings and passbook accounts, and highly liquid investments with original maturity dates of three months or less.

##### **Accounts Receivable**

Report amounts due on open account from private persons or organizations for goods and services furnished by the local agency. Do not include amounts due from other funds or from other governments.

##### **Interest Receivable**

Report accrued interest and dividends earned but uncollected on bonds, notes, cash and time deposits, loans, security, or other negotiable instruments and investments.

##### **Due from Other Funds**

Report amounts due from other funds normally transferred in the following fiscal year.

##### **Due from Other Governments**

Report amounts due from other governmental entities normally transferred in the following fiscal year.

##### **Other Current Assets 1, 2**

Report other current assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

##### **Total Current Assets**

The electronic report will calculate **Total Current Assets**. If preparing a paper report, enter the sum of all **Current Assets** reporting categories.

#### **Noncurrent Assets:**

##### **Investments**

Report securities, time certificates of deposit, and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. Do not include real estate used in local agency operations.

## **Service Authority for Freeway Emergencies – Statement of Net Position Form (continued):**

### **Capital Assets:**

#### **Land**

Report the cost or, if acquired by gift, the appraised value at the date received, of land.

#### **Buildings and Improvements**

Report the cost or, if acquired by gift, the appraised value at the date received, of all permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property. Include the cost of fixtures attached to and forming a permanent part of buildings and improvements, and the cost of improvements made by the local agency to leased property.

#### **Equipment**

Report the cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings and improvements.

#### **Construction in Progress**

Report the cost of construction work undertaken but not yet completed.

#### **Other Capital Assets**

Report all other capital assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### **Less: Accumulated Depreciation/Amortization**

Report the amount of depreciation and amortization to date. Enter the amount as a negative value.

#### **Net Pension Asset**

Report the excess of a pension plan's fiduciary net position over the total pension liability, if applicable.

#### **Net OPEB Asset**

Report the excess of an other postemployment benefit (OPEB) plan's fiduciary net position over the total OPEB liability, if applicable.

#### **Other Noncurrent Assets 1, 2**

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

#### **Total Noncurrent Assets**

The electronic report will calculate **Total Noncurrent Assets**. If preparing a paper report, enter the sum of all **Noncurrent Assets** reporting categories.

#### **Total Assets**

The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of **Total Current Assets** and **Total Noncurrent Assets**.



## Service Authority for Freeway Emergencies – Statement of Net Position Form (continued):

### Deferred Outflows of Resources:

#### Related to Pensions

Per Governmental Accounting Standards Board (GASB) Statement No. 68, report decreases in net pension liability that were not included in pension expense.

#### Related to OPEB

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense.

#### Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding loss as a deferred outflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

#### Other Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

#### Total Deferred Outflows of Resources

The electronic report will calculate **Total Deferred Outflows of Resources**. If preparing a paper report, enter the sum of all **Deferred Outflows of Resources** reporting categories.

#### Total Assets and Deferred Outflows of Resources

The electronic report will calculate **Total Assets and Deferred Outflows of Resources**. If preparing a paper report, enter the sum of **Total Assets** and **Total Deferred Outflows of Resources**.

### Liabilities:

#### Current Liabilities:

##### Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the local agency. Do not include amounts owed to other funds or to other governments.

## **Service Authority for Freeway Emergencies – Statement of Net Position Form (continued):**

### **Interest Payable**

Report unpaid interest on bonds and loans that have reached or passed their maturity date(s). Report interest accrued but not due until a later date.

### **Due to Other Funds**

Report amounts due to other funds normally transferred in the following fiscal year.

### **Due to Other Governments**

Report amounts due to other governmental entities normally transferred in the following fiscal year.

### **Long-Term Debt, Due Within One Year**

Report the portion of long-term debt such as revenue bonds, certificates of participation, notes, lease principal, and similar debt that is expected to be paid within one year.

### **Other Current Liabilities 1, 2**

Report other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

### **Total Current Liabilities**

The electronic report will calculate **Total Current Liabilities**. If preparing a paper report, enter the sum of all **Current Liabilities** reporting categories.

### **Noncurrent Liabilities:**

#### **Revenue Bonds**

Report the portion of revenue bonds that is not expected to be paid within one year.

#### **Certificates of Participation**

Report the portion of certificates of participation that is not expected to be paid within one year.

#### **Notes**

Report the portion of notes that is not expected to be paid within one year.

#### **Lease Principal**

Report the portion of lease principal that is not expected to be paid within one year.

#### **Other Long-Term Debt**

Report the portion of long-term debt other than revenue bonds, certificates of participation, notes, and lease principal that is not expected to be paid within one year.

#### **Net Pension Liability**

Report the liability to employees for benefits provided through a defined benefit plan.

#### **Net OPEB Liability**

Report the liability to employees for postemployment benefits other than pensions.

## Service Authority for Freeway Emergencies – Statement of Net Position Form (continued):

### Other Noncurrent Liabilities 1, 2

Report other noncurrent liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

### Total Noncurrent Liabilities

The electronic report will calculate **Total Noncurrent Liabilities**. If preparing a paper report, enter the sum of all **Noncurrent Liabilities** reporting categories.

### Total Liabilities

The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the sum of **Total Current Liabilities** and **Total Noncurrent Liabilities**.

### Deferred Inflows of Resources:

#### Related to Pensions

Per GASB Statement No. 68, report increases in net pension liability that were not included in pension expense.

#### Related to OPEB

Per GASB Statement No. 75, report increases in net OPEB liability that were not included in OPEB expense.

#### Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the *reacquisition price* and the *net carrying amount* of the old debt resulting in a deferred refunding gain as a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

### Other Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. An example is the upfront payment received arising from a service concession arrangement. Do not include deferred inflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

### Total Deferred Inflows of Resources

The electronic report will calculate **Total Deferred Inflows of Resources**. If preparing a paper report, enter the sum of all **Deferred Inflows of Resources** reporting categories.

### Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate **Total Liabilities and Deferred Inflows of Resources**. If preparing a paper report, enter the sum of **Total Liabilities** and **Total Deferred Inflows of Resources**.

## Service Authority for Freeway Emergencies – Statement of Net Position Form (continued):

### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, subtract **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources** and enter the result. See **Note** below.

### Net Position (Deficit):

#### Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

#### Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. *Restricted assets* are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

#### Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

### Total Net Position (Deficit)

The electronic report will calculate **Total Net Position (Deficit)**. If preparing a paper report, enter the sum of all **Net Position (Deficit)** reporting categories.

**Note: Total Net Position (Deficit)** calculated from the net position components above must equal the **Total Net Position (Deficit)** calculated by subtracting **Total Liabilities and Deferred Inflows of Resources** from **Total Assets and Deferred Outflows of Resources**.

**Total Net Position (Deficit)** must equal **Net Position (Deficit), End of Fiscal Year** on the **Service Authority for Freeway Emergencies – Statement of Revenues, Expenses, and Change in Fund Net Position** form.

## **Service Authority for Freeway Emergencies – Statement of Net Position Form (continued):**

### **Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)**

The electronic report will calculate **Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)**. If preparing a paper report, enter the sum of **Total Liabilities and Deferred Inflows of Resources** and **Total Net Position (Deficit)**.

**Note:** **Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)** must equal **Total Assets and Deferred Outflows of Resources**.

## **Appropriations Limit Information Form:**

The purpose of this form is to report information about the agency's appropriations limit. Senate Bill 813, Chapter 1025, Statutes of 1987 requires the California State Controller to include in the Controller's annual report the appropriations limit and the total appropriations subject to the limit for each district in accordance with California Constitutional Article XIII B. Pursuant to Government Code section 12463.1(b), TPAs shall be deemed a district.

### **Specific Instructions:**

This form must be completed by all TPAs that are subject to the provisions of California Constitutional Article XIII B. Refer to California Constitutional Article XIII B for specific information on this requirement.

#### **Appropriations Limit**

Report the TPA's appropriations limit at fiscal year-end.

#### **Total Annual Appropriations Subject to the Limit**

Report the TPA's total annual appropriations that are subject to the appropriations limit established for the fiscal year.

#### **Revenues Received (Over) Under Appropriations Limit**

The electronic report will calculate **Revenues Received (Over) Under Appropriations Limit**. If preparing a paper report, subtract **Total Annual Appropriations Subject to the Limit** from **Appropriations Limit** and enter the result.

## Parcel Tax Form:

Per Government Code section 12463.2, the levying local agency that imposes the parcel tax shall be the entity to complete this report. "Levying local agency" means any county, city, or special district that has the power to levy or have levied on its behalf, parcel taxes, as defined by Government Code section 12463.2(c), upon property within the applicable territory of that county, city, or special district (including but not limited to Community Facilities Districts, Financing Districts, Zone of Benefits, Transportation Planning Agency, Transit Operator, etc.). The levying local agency is the one responsible for submitting the parcel tax measure to the ballot to be approved by voters (if applicable); and for submitting all of the necessary documents to the county auditors to be included in property tax bills for collections. The levying local agency must report, even if the revenue received from the tax measure is allocated to another local agency.

### Parcel Tax Name

Use the legal name of the parcel tax. For the majority of agencies reporting, this is the ballot measure title.

### Requirement A. The Type and Rate of Parcel Tax Imposed

**Parcel Tax Type** is the basis upon which a local agency determines how a parcel tax will be levied upon a parcel, including, but not limited to residential, nonresidential, improved, etc.

**Parcel Tax Rate** is the parcel tax amount levied on each parcel using a parcel tax base, including, but not limited to: a flat rate levy, age of the parcel, "per acre" basis, "per unit" basis, etc.

### Notes

This section should be used for any multiple variables that the parcel tax rate might have. For example, a parcel tax might charge \$10 per unit for one to three units, then \$7 per unit for four through eight units and then \$5 per unit for nine units or more.

### Parcel Tax Type:

#### All Property

If parcel tax is not imposed on a specific type of property and is uniformly imposed on all property, report the dollar amount of the rate and the appropriate parcel tax base for this property type.

#### All Residential

If parcel tax is not imposed on a specific type of residential property and is uniformly imposed on all residential property, report the dollar amount of the rate and parcel tax base for this property type. Residential property is property used for human habitation with the primary purpose of living/sleeping.

#### Residential Subcategories:

Report the following applicable parcel tax type:

##### a. Single-Family

If the parcel tax type is a single-family residence, report the dollar amount of the rate and parcel tax base for this property type. A single-family residence is a structure maintained and used as a single dwelling unit.

##### b. Multi-Family

If the parcel tax type is a multi-family residence, report the dollar amount of the rate and parcel tax base for this property type. A multi-family residence is a single building or structure designed to house several families in separate housing units. The most common type of multi-family housing is an apartment building. Duplexes, quadruplexes, and townhomes also qualify as multi-family housing. The entire building or structure may be owned by an individual, an entity, or, as is the case with condominiums, by individuals who have purchased units within the larger structure.

## Parcel Tax Form (continued):

### c. Condominiums

If the parcel tax type is a condominium, report the dollar amount of the rate and parcel tax base for this property type. Condominiums are individually owned housing units in a multi-unit building. The condominium owner holds sole title to the unit, but owns land and common property (elevators, halls, roof, stairs, etc.) jointly, or in common, with other unit owners, and shares the upkeep expenses on the common-property with other owners. The unit owner pays property taxes only on his or her unit, and may mortgage, rent, or sell it like any other real property.

### d. Mobile Homes

If the parcel tax type is a mobile home, report the dollar amount of the rate and parcel tax base for this property type. Mobile homes include portable structures that are built on a chassis or affixed to a foundation and which may be used as a permanent dwelling unit.

### All Nonresidential

If parcel tax is not imposed on a specific type of nonresidential property and is uniformly imposed on all nonresidential property, report the dollar amount of the rate and parcel tax base for this property type. Nonresidential property is property not used for living or sleeping.

### Nonresidential Subcategories:

Report the following applicable parcel tax type:

#### a. Commercial

If the parcel tax type is commercial, report the dollar amount of the rate and parcel tax base for this property type. "Commercial real property" means any real property improved with, or consisting of, a building that is intended for commercial use, including hotels and motels, and which is not residential

#### b. Industrial

If the parcel tax type is industrial, report the dollar amount of the rate and parcel tax base for this property type. "Industrial property" means any property used for manufacturing or producing goods. This includes manufacturing factories.

#### c. Institutional

If the parcel tax type is institutional, report the dollar amount of the rate and parcel tax base for this property type. "Institutional property" means a building or structure, or a portion thereof, in which people are cared for or live in a supervised environment, including people who have physical limitations because of health or age, or in which people are detained for penal or correctional purposes, or in which the liberty of the occupants is restricted.

This group includes, but is not limited to, the following: (1) adult homes, where occupants are capable of self-preservation; (2) alcohol and drug abuse rehabilitation centers; (3) assisted living facilities; (4) halfway houses; (5) residential care facilities; and (6) correctional Institutions.

#### d. Recreational

If the parcel tax type is recreational, report the dollar amount of the rate and parcel tax base for this property type. "Recreational property" means property used for recreational activities.

### Unimproved/Undeveloped

If the parcel tax type is unimproved or undeveloped, report the dollar amount of the rate and parcel tax base for this property type. "Unimproved land" means a parcel without improvements (such as buildings or fixtures, regardless of whether or not a building permit has been issued); and which is either not in use or is only in temporary use. This category also includes any undeveloped land, as well as Community Facilities District (CFD) parcel tax on undeveloped parcels.



## Parcel Tax Form (continued):

### Other (specify)

If the specific parcel tax type has not been otherwise provided, specify the parcel tax type. Report the dollar amount of the rate and parcel tax base for this property type. Use the 'notes' section if applicable.

### Parcel Tax Rates

Enter the dollar amount for the parcel tax and parcel tax base for this property type. The following are definitions of the parcel tax bases that can be selected from the form dropdown list:

- a) **Parcel (Flat Rate)** – A single flat rate that is imposed on the parcel.
- b) **Age** – Tax levied based on the age of a property, with rates vary depending on the property's age.
- c) **Acre** – Tax levied using a "per acre" basis.
- d) **Square Foot of Improvement/Building/Structure** – Tax levied upon a specified percentage or dollar amount based on square footage of the improvement, building or structure.
- e) **Square Foot of Lot** – Tax levied upon a specified percentage or dollar amount based on square-footage of the lot.
- f) **Room** – Tax levied using a "per room" basis.
- g) **Bed** – Tax levied using a "per bed" basis.
- h) **Site/Space** – Tax levied using a "per site" or "per space" basis.
- i) **Unit** – Tax levied using a "per unit" basis.
- j) **Dwelling Unit** – Tax levied using a "per dwelling unit" basis.
- k) **Other (specify)** – Use this section for a tax levied using a rate that is not listed above. Specify the property tax rate. Use the 'notes' section if applicable.

## Parcel Tax Form (continued):

### **Requirement B. The Number of Parcels Subject to the Parcel Tax**

Report the number of parcels that are subject to this parcel tax.

### **Requirement C. The Number of Parcels Exempt from the Parcel Tax**

Report the number of parcels exempt from the parcel tax. Exempt parcels are those where the owner has applied, and been approved, for any exemptions that are available for the parcel tax.

### **Requirement D. The Sunset Date of the Parcel Tax, if any**

Report the fiscal year-end date of the last year for which the parcel tax will be levied. Reporting is required as long as revenue is received in the current reporting period for a parcel tax that has passed its sunset date.

### **Requirement E. The Amount of Revenue Received from the Parcel Tax (Annually)**

Report the amount of total annual revenue received and collected from the parcel tax in the current reporting year (this includes refunds made, receipts for levies made in prior years and levies that have passed their sunset dates, but excludes penalties, interest and cost recovery charges from the County for levy/collection services). Do not include any revenue received and collected after the end of the fiscal year.

### **Requirement F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used**

Check the appropriate box(es) for which revenue received from the parcel tax is being used (select all that apply). If the list does not include the manner the revenue is being used, then check the box(es) with the closest description.

# Transportation Planning Agencies Financial Transactions Report Instructions

## Excerpts from the California Government Code, Public Utilities Code, and the California Code of Regulations Relating to Transportation Planning Agencies

### Government Code Sections

- 12463 (a) The Controller shall compile, publish, and make publicly available on the Controller's Internet Web site, in a format that may be printed and downloaded, reports of the financial transactions and information on annual compensation, consistent with subdivision (l) of Section 53892, of each county, city, and special district, respectively, within this state, together with any other matter he or she deems of public interest. The reports shall include the appropriations limits and the total annual appropriations subject to limitation of the counties, cities, and special districts. The reports to the Controller shall be made in the time, form and manner prescribed by the Controller.
- (b) The Controller shall compile and publish reports of the financial transactions of each county, city, and special district pursuant to subdivision (a) on or before November 1 of each year following the end of the annual reporting period. The Controller shall make data collected pursuant to this subdivision available upon request to the Legislature and its agents, on or before April 1 of each year.
- 12463.1 (a) The Controller shall appoint an advisory committee consisting of seven local governmental officers to assist him or her in developing complete and adequate records.
- (b) Whenever, in the opinion of the advisory committee and the Controller, the public welfare demands that the reports of the financial transactions of a district other than a school district be published, the Controller shall notify the district that reports of its financial transactions are required to be furnished to him or her pursuant to Article 9 (commencing with Section 53890) of Chapter 4 of Part 1 of Division 2 of Title 5. A public entity, agency, board, transportation planning agency designated by the Secretary of Transportation pursuant to Section 29532, or commission provided for by a joint powers agreement pursuant to Chapter 5 (commencing with Section 6500) of Division 7 of Title 1, and a nonprofit corporation as defined in subdivision (d), shall be deemed a district within the meaning of this section. The Controller shall compile and publish these reports pursuant to Section 12463.
- (d) For purposes of this section, "nonprofit corporation" means any nonprofit corporation (1) formed in accordance with the provisions of a joint powers agreement to carry out functions specified in the agreement; (2) that issued bonds, the interest on which is exempt from federal income taxes, for the purpose of purchasing land as a site for, or purchasing or constructing, a building, stadium, or other facility, which is subject to a lease or agreement with a local public entity; or (3), wholly owned by a public agency.
- 53890 As used in this article, "local agency" means any city, county, any district, and any community redevelopment agency required to furnish financial reports pursuant to Section 12463.1 or 12463.3.

## Transportation Planning Agencies Financial Transactions Report Instructions

### Government Code Sections - (Continued)

- 53891 (a) The officer of each local agency who has charge of the financial records shall furnish to the Controller a report of all the financial transactions of the local agency during the preceding fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available. The report shall be furnished within seven months after the close of each fiscal year and shall be in the form required by the Controller. A local agency shall submit to the Controller information on annual compensation, as described in subdivision (l) of Section 53892, for the previous calendar year no later than April 30th.
- (b) The Controller shall prescribe uniform accounting and reporting procedures that shall be applicable to all local agencies except cities, counties, and school districts, and except for local agencies that substantially follow a system of accounting prescribed by the Public Utilities Commission of the State of California or the Federal Energy Regulatory Commission. The procedures shall be adopted under Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. The Controller shall prescribe the procedures only after consultation with and approval of a local governmental advisory committee established pursuant to Section 12463.1. Approval of the procedures shall be by majority vote of the members present at a meeting of the committee called by the chairperson thereof.
- 53894 An officer of a local agency willfully and knowingly rendering a false report is guilty of a misdemeanor.
- 53895 (a) An officer of a local agency who fails or refuses to make and file his or her report within 20 days after receipt of a written notice of the failure from the Controller shall forfeit to the State:
- (1) One thousand dollars (\$1,000), in the case of a local agency with total revenue, in the prior year, of less than one hundred thousand dollars (\$100,000), as reported in the Controller's annual financial reports.
  - (2) Two thousand five hundred dollars (\$2,500) in the case of a local agency with total revenue, in the prior year, of at least one hundred thousand dollars (\$100,000) but less than two hundred fifty thousand dollars (\$250,000), as reported in the Controller's annual financial reports.
  - (3) Five thousand dollars (\$5,000) in the case of a local agency with total revenue, in the prior year, of at least two hundred fifty thousand dollars (\$250,000), as reported in the Controller's annual financial reports.
- (b) (1) Upon the request of the Controller, the Attorney General shall prosecute an action for the forfeiture in the name of the people of the State of California.
- (2) Upon a satisfactory showing of good cause, the Controller may waive the penalties for late filing provided in this section.
- 53896 An officer of a local agency willfully refusing to make such a report is guilty of a misdemeanor.

## **Transportation Planning Agencies Financial Transactions Report Instructions**

### **Public Utilities Code Section**

99406 Expenditures of moneys received for streets and highways purposes under this article shall be reported to the Controller by way of inclusion of information regarding those expenditures in the report prepared pursuant to Chapter 4 (commencing with Section 2150) of Division 3 of the Streets and Highways Code.

The Controller shall also prepare a summary of those expenditures, which shall include a list of the jurisdictions for which funds have been allocated for streets and roads under this article, the amount of the allocations, and the total funds made available to each jurisdiction pursuant to Article 3 (commencing with Section 99230). The Controller shall submit the report annually to the Legislature commencing January 1, 1989.

### **California Code of Regulations**

6660 Report to the Controller.

Each transportation planning agency, county transportation commission and the San Diego Metropolitan Transit development Board shall submit, within 90 days after the end of the fiscal year an annual financial transactions report to the Controller pursuant to Public Utilities Code Section 99406. The report shall include:

- (a) A summary of the local transportation fund pursuant to Article 3 commencing with Public Utilities Code Section 99230 and the state transit assistance fund pursuant to Article 6.5 including:
  - (1) The apportionment of each area as determined pursuant to Section 6644.
  - (2) A listing of final allocations identified by claimant and purpose, for the local transportation and state transit assistance funds.
  - (3) The beginning fund balances, the amounts and sources of revenues, the amount of expenditures from the funds, including the expenditure of earned interest transferred out of the fund and the analysis of the ending fund balances.
  - (4) The report shall contain the financial data in the time, manner and form prescribed by the Controller for this purpose.
- (b) The Controller shall compile the information contained in these reports into an annual report to the Legislature as required in Public Utilities Code Section 99406.
  - (1) This annual report in subdivision (b) may be combined with the State Controller's annual report pursuant to Public Utilities Code Section 99243.5.

# Transportation Planning Agencies Financial Transactions Report Instructions

Reprinted from the Transportation Development Act

Statutes and California Code of Regulations, April 2013, pages 16-17. (Courtesy of the California Department of Transportation)

## TRANSPORTATION DEVELOPMENT ACT

### SUMMARY OF LTF ALLOCATION PURPOSES AND PRIORITIES

<u>PRIORITY</u>	<u>PURPOSE</u>	<u>PUC SECTION</u>	<u>ELIGIBLE CLAIMANTS</u>	<u>AMOUNT AVAILABLE</u>
1	TDA administration	99233.1	County Auditor % the TPA	As necessary
2	Planning & Programming	99233.2	El Dorado County TPA Monterey	≤ 3% of revenues
			County TPA Metropolitan	
			Transportation Com. Nevada	
			County TPA	
			Orange CTC Placer	
			County TPA	
		130050	Riverside CTC	≤ 2% of revenues
			San Bernardino CTC	
			Santa Cruz County RTC	
			Tahoe Regional Planning Agency	
			Ventura CTC	
		130004	Los Angeles County Metropolitan	≤ 1% of revenues
			Transportation Authority	
			Southern California Association of Governments	
				≤ ¾ of 1% & ≤ \$1 million of revenues
3	Pedestrian & bicycle facilities	99233.3 99234	Cities & Counties	Countywide, 2% of remaining money
4	Rail passenger service operations & capital improvements	99233.4 99234.9	Cities, Counties, CTC's or Operators	≤ apportionment
5	Long-term planning	99233.5(a)	San Diego Association of Governments	≤ 10% of remaining money for area of MTDB
	San Diego MTDB administrative & planning functions; construction & acquisition programs	99233.5(b)	San Diego Metropolitan Transit Development Board	
6	Community Transit Services	Article 4.5, 99233.7	Cities, Counties, Operators & CTSA's	Countywide, ≤ 5% of remaining money
	Article 4-Public Transportation,	99233.8	Operators	≤ Area Apportionment
	Support of public Transportation systems	99260(a) 99262	Operators	≤ Area Apportionment
	Aid to research & development projects	99260(b)	Operators	≤ Area Apportionment

(Cont. on next page)

# Transportation Planning Agencies Financial Transactions Report Instructions

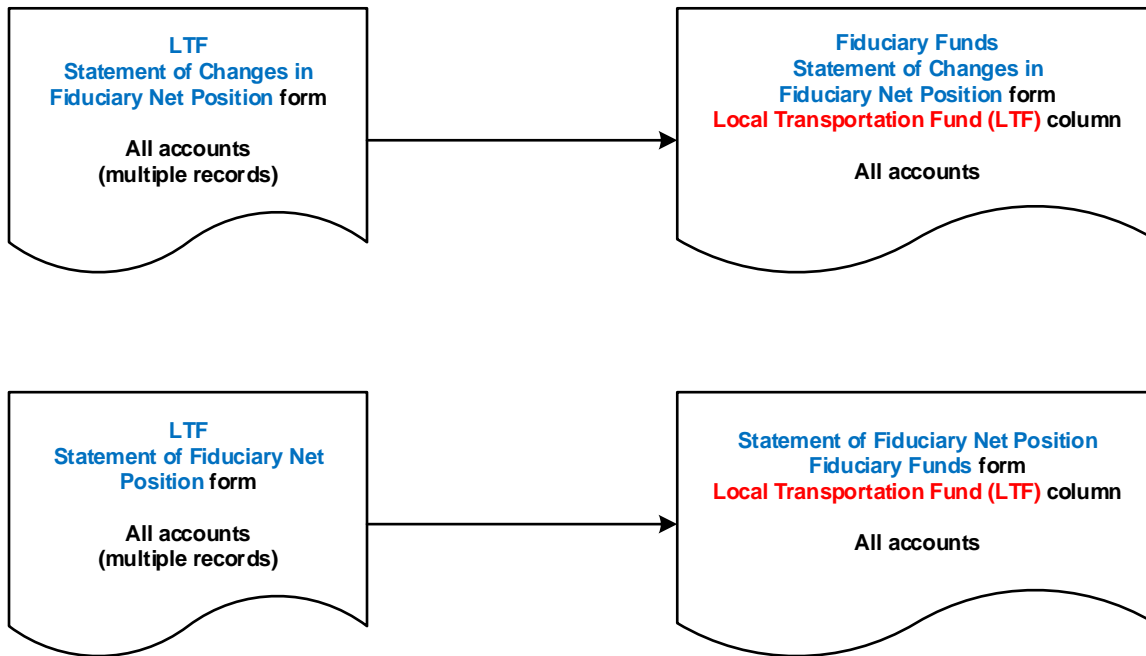
## TRANSPORTATION DEVELOPMENT ACT

### SUMMARY OF LTF ALLOCATION PURPOSES AND PRIORITIES

<u>PRIORITY</u>	<u>PURPOSE</u>	<u>PUC SECTION</u>	<u>ELIGIBLE CLAIMANTS</u>	<u>AMOUNT AVAILABLE</u>
7	Grade separation projects	99260(c)	Operators	≤ Area Apportionment
	Peak hour service contract	99260.2(a)	Operators	≤ Area Apportionment
	Rail passenger ticket purchases	99260.2(b)	Transit Districts	≤ Area Apportionment
	Payments to railroad corporation	99260.5	Transit Districts, Cities, Counties	≤ Area Apportionment
		99260.6,		≤ Area
	Rail passenger service	99234.9	Cities & Counties, CTC, Operators	Apportionment
	Claims for separate service to elderly & handicapped	99260.7	Cities & Counties with a Joint Power Agency agreement	≤ Area Apportionment
8	Article 8-Other Allocation	99233.9	Cities & Counties where not restricted	≤ Area Apportionment
	Local streets & roads; pedestrian & bicycle projects	99400(a), 99402, 99407	Cities & Counties where not re	≤ Area Apportionment
	Community ferry services		Cities within the County of San Diego	≤ Area Apportionment
	Rail Passenger service operations & capital improvements	99400(b)	Cities & Counties	≤ Area Apportionment
	Public or special group transportation service contract	99400 (c,d,e)	Transit Districts, Cities & Counties	≤ Area Apportionment
	Multimodal transportation terminal	99400.5	Cities & Counties	≤ Area Apportionment
	Express bus & van pool services	99400.6	County of San Diego	≤ Area Apportionment

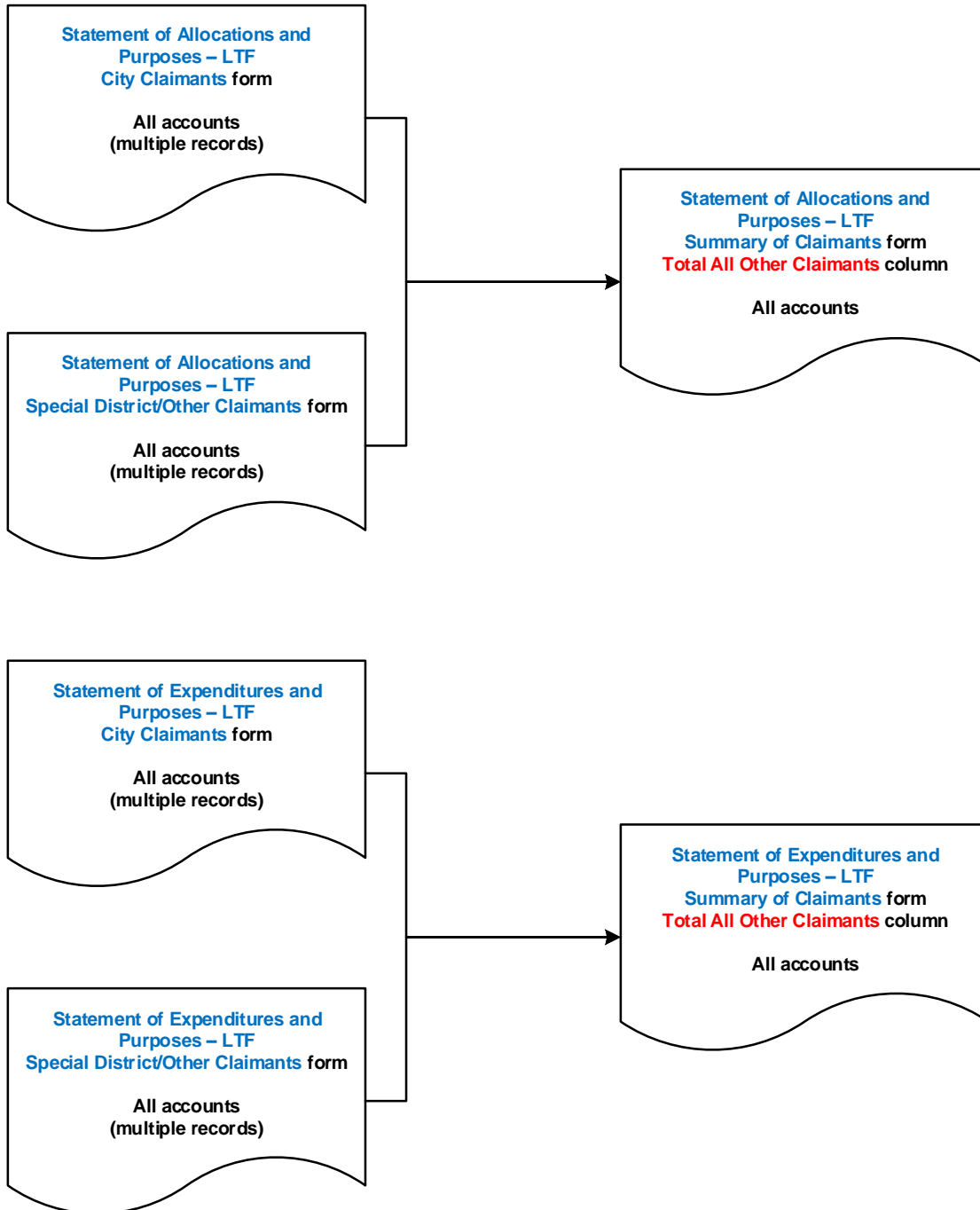
**NOTES:** Claims under Article 4 and Article 8 do not have any priority order. Area of apportionments are discussed in Section 99231.

## Local Transportation Fund (LTF) forms Flowchart

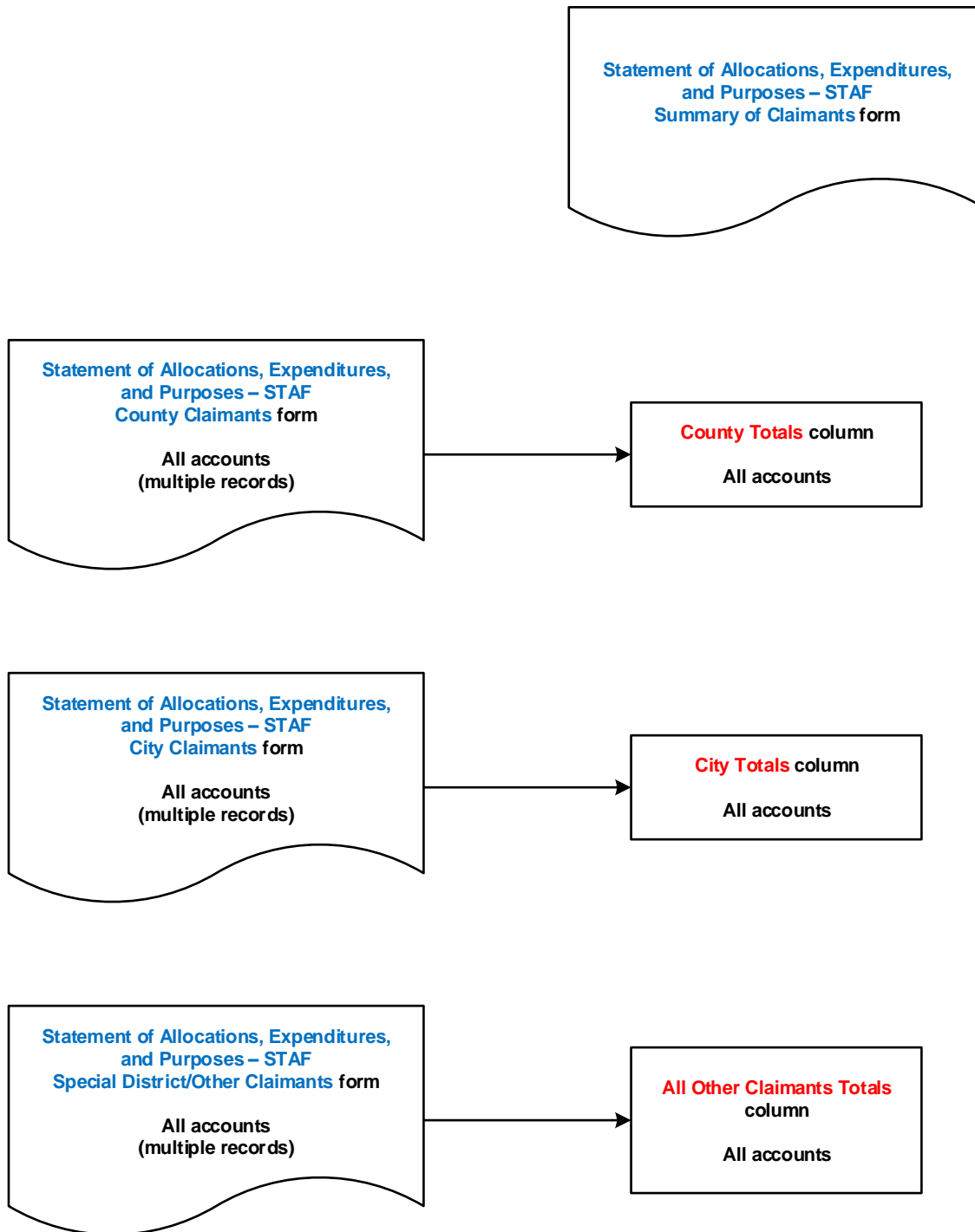




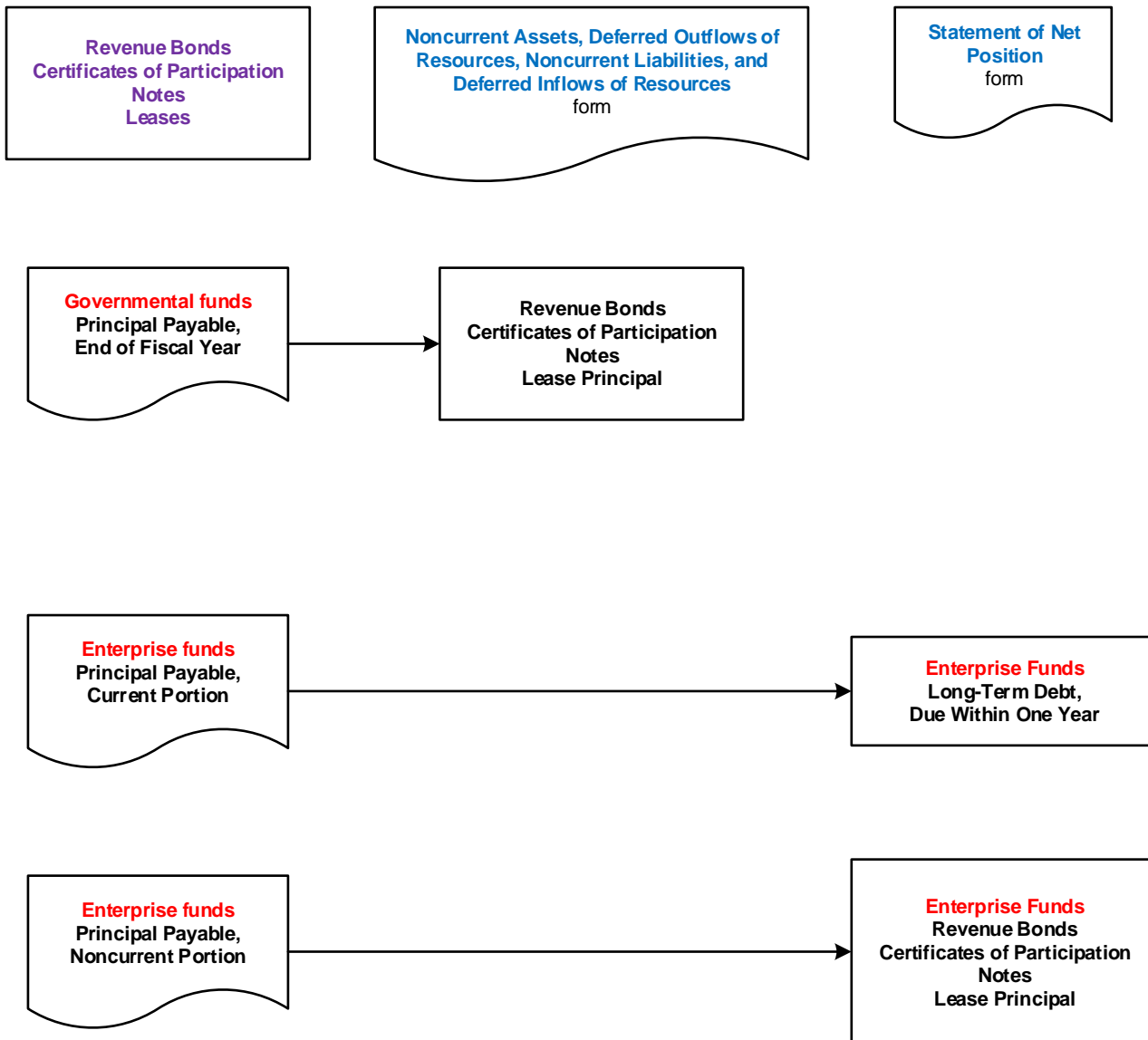
## Local Transportation Fund (LTF) Allocations and Expenditures forms Flowcharts



## State Transit Assistance Fund (STAF) forms Flowchart



## Long-Term Debt Form Flowchart #1



## Long-Term Debt Form Flowchart #2

